

**Edinburgh Young Carers  
(Limited by Guarantee)**

**Report and financial statements**

**31 March 2019**

**Company number SC212971**

**Charity number SC026270**



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**Report and Financial Statements**  
**For the Year Ended 31 March 2019**

**Reference & Administrative Information**

**Board of Director**

Ronnie Hill, Chair

Rachel Nicholson, Vice-Chair – resigned from Board, 3 July 2018

Alex Cumming – (existing Board member) - took up appointment as Vice-Chair, 24 September 2018.

Gemma Gowrie, Treasurer

Brain Gordon – appointed, 24 September 2018

Louise Haggerty

Beverley Klein

Bryan Livingstone

Helen McEwan – resigned, 25 March 2019

Núria Ruiz

**Company Secretary**

Margaret Murphy

**Chief Executive**

Margaret Murphy

**Auditors**

Geoghegans

6 St Colme Street

Edinburgh

EH3 6AD

**Bankers**

Bank of Scotland

6 Picardy Place

Edinburgh EH1 3JT

**Registered Office & Carer Centre**

Norton Park

57 Albion Road

Edinburgh EH7 5QY

**Company Number:** SC 212971

**Scottish Charity No:** SC 026270

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## **Report of the trustees for the year ended 31 March 2019**

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2019.

### **Foreword**

#### **"Understanding"**

*"There are 24 hours in a day and I have to spend 24 with my brother except for a Thursday when I come to EYC, I have to spend 23 with him."*

Young carers are experts in their own lives with most spending more time than professionals providing physical or emotional care for someone at home. Young carers tell us that in order to support them in these caring roles, they need people to "understand"; understand that they are a young carer, understand the impacts on their lives, and understand what happens within the family home.

Young carers have an important voice in EYC, regularly taking part in internal and external consultation and listening events and giving us feedback such as *"Schools and colleges need to have a better understanding"* and *"Professionals not taking you seriously as a carer – listening to your parents more than you"*. This past year, our Schools Awareness Raising Project has continued to work hard to grow this "understanding", engaging with over 35 schools and FE/HE establishments and raising awareness with over 4,500 pupils and 320 staff members. The schools project has listened to the voice of young carers and passed on their expert opinions to professionals across Edinburgh, helping schools to fully understand the unique impacts and support needs of young carers.

At EYC, we have also listened to the changing circumstances of young carers who access our service, and so this past year we have begun a Siblings Research Project, which recognises the increase in young carers at EYC who are providing care for a sibling. In our initial research, we have been adopting listening practice to hear the views of young carers, parents and professionals who are affected by sibling disability, illness or additional needs. Through this listening practice we have been able to understand how the impacts of sibling young carers might differ from others, particularly with regards to future uncertainty - *"When thinking about the future, it feels like grief, like I have lost something – I feel uncertain about the future, about being the "next person" if something happens to my parents."* We have also been able to share this understanding with professionals, many of whom had previously not considered that a sibling's care may be the responsibility of their brother or sister.

Our Drug & Alcohol project and key workers at EYC are experts in understanding the specific needs of young carers affected by problematic parental substance misuse, and recognising how their situations at home can often mean that young carers don't experience the same learning opportunities or life skills as their peers. *"People don't tend to come into the house – the house can be quite intense and isolating."* This year, the project has been running core skills groups which have been supporting young carers in learning to swim, cycle, cook, and enjoy reading experiences, amongst others.

At Edinburgh Young Carers, we remember the importance of this word "understanding" and how, by listening to the young carers we support, we can ensure their voices, their experiences and their needs are truly understood by all.

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**Report of the trustees (continued)  
for the year ended 31 March 2019**

**Objectives and Aims of the Service**

The main objects of the charitable company are to relieve poverty and distress, increase the health and welfare, and advance the education of young people with caring responsibilities in Edinburgh. The objects and powers are set out in more detail in the company's memorandum.

The mission of Edinburgh Young Carers is:

- To make a positive and demonstrable difference in the lives and futures of young carers and their families across Edinburgh;
- To provide support for young carers which meets their individual and collective needs and fosters their confidence and self-esteem;
- To work in cooperation with other agencies, such as education, social work and health, for the benefit of young carers and their families.

**Activities of the service**

The key activities undertaken by the charity in the year were;

**Young Carer Individual Support - One to one time with a worker.**

Priority is given to young people whose needs may not be fully met within group work or who are experiencing difficulty in being part of a group.

In-house Counselling Service – **is a weekly support service** targeted at some of the most vulnerable young carers we work with whose mental health is particularly at risk. The counselling is carried out using a holistic and person-centred approach integrated with a CBT programme of self-help strategies and creative work such as art, craft and sand-play therapies. Young carers can begin with up to 6 weekly or fortnightly sessions, with a review around session 5 to explore if more sessions might be beneficial. Up to another 6 sessions can then be offered. There is also the option to extend the number of sessions beyond this in situations where the young person may need longer-term counselling.

**Young Carer Groups - Organised activities, discussions, support and a chance to meet other young carers and have fun.**

This is the main service provided and offers young carers a chance to make new friends and get a break from their caring situation at home. As well as providing a safe space to talk about young carers' issues it is also recognised that young carers need 'time-out' to just be a young person.

**Residentials and Day Trips - Time-out from home. A chance to try new things and have fun.**

From time to time we are able to offer young carers the chance to get away for a week or a weekend if their home situation allows. We also organise one-off day trips and open days for young carers.

**Information and Support - To enable young carers and their families to access other services.**

We recognise that young carers' circumstances vary enormously. We aim to support young carers and their family members, including the person being cared for, to find local services that will meet their specific needs.

**Young Carers' Forum - An opportunity for young carers to have their say and take action on what matters to them.**

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**Report of the trustees (*continued*)  
for the year ended 31 March 2019**

**Activities of the service (*continued*)**

Our Young Carers' Forum - For young carers aged 12 years and over who wish to speak for and on behalf of other young carers. Speaking up for the rights of young carers and having a say in the running of the service, including interviewing staff who work for the organisation.

**Achievements and Performance 2018/19**

In furtherance of its objectives in the year 2018-19 the service achieved the following:

1. We provided support to an increasing number of young carers, up from an annual target of **250** to **371** in the last year. This has been due to a significant increase in referrals. We have only been able to achieve this by working hard to meet the need. We are unlikely to be able to sustain this level of support without additional staff resources.
2. Through our schools project we have delivered awareness raising assemblies to **4,530** pupils this year, up from **2,690** last year and trained **320** education staff.
3. There are Young Carer Coordinators identified in **82** schools, colleges/universities which is up from **74** in the previous year.
4. 56 pupils were identified as young carers. This is yet another step in the right direction of identifying 'hidden' young carers. 71% of those YC's identified are now receiving support from the EYC Schools Development Worker or from the core EYC service.
5. We have exceeded our target of **140** fortnightly group sessions across all ages by running **264** sessions.

There have been some significant developments across Edinburgh Young Carers (EYC) over the last year in the following areas:

**1. Transition to high school**

- This project commenced in May 2018.
- Worked directly with 15 young carers (12 young carers ultimately took part in the project due to 3 withdrawing).
- The overall aim was for young carers to have a successful and well supported transition from primary to secondary school.
- We created a program of group activities to support this transition, using the Getting it Right for Every Child Wellbeing Outcomes as a tool to monitor and support young people's development.
- Group activities focused on confidence, resilience, problem solving and communication. The overarching theme of the programme was to allow the young people to identify what would support them best in their transition to high school and how they would cope with this change.
- Sessions and activities were designed using a person centred model and were flexible enough to move with the needs of the group and individuals on the day.
- 12 young carers were engaged over 6 weeks of group activities at Castlebrae High School. The sessions included "What I need to Know about High School," "Bullying and Friendships," and "Support for Young Carers."

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**Report of the trustees-(continued)  
for the year ended 31 March 2019**

**Achievements and Performance 2018/19 (continued)**

- Young people's feelings of worry were measured at week 1 and week 6, which demonstrated a reduction in worry levels relating to moving to high school by the end of the programme.
- Continuing support: The young people also received ongoing transition support at various points during their first year of high school, to ensure as smooth a transition as possible.
- Additional Sessions: The young carers also took part in two day trips during the summer holidays, and one overnight residential, in order to further ease this transition.
- Engaged with 9 schools directly through these young carers, to improve communication and support school policies regarding smoother transitions for young carers.

**2. Improved support for young carers mental health**

**In-Counselling service:**

The aim was to provide mental wellbeing support to some of the most vulnerable young carers we work with, many of whom are supporting parents with mental illness, who face serious challenges to their own mental wellbeing.

Mental health challenges can derail a young person's life course in complex ways, for example by damaging achievement at school or leaving young carers isolated. By intervening as early as possible, we were able to help young carers remain engaged and develop positive coping strategies.

This year 16 young carers engaged in therapy for between 3 to 12 sessions and a total of 136 counselling sessions were attended.

The key improvements observed from accessing counselling support include:

- **Improved use of positive coping strategies-** therapy helps young people gain a deeper understanding of themselves and what motivates their actions, as well as learning skills and strategies that allow them to manage their problems. For example, engaging with the Cognitive Behavioural Therapy (CBT) style anxiety programme can help young carers to build confidence and self-esteem or explore ways to manage anger or loss/bereavement.
- **Reduction in use of harmful coping strategies-** therapy offers an alternative to more harmful coping strategies such as self-harm, using substances, obsessive behaviours or suicide.
- **Development of personal boundaries** – young carers have learned ways to avoid taking on too much responsibility.
- **Increased self-awareness of young carers' personal needs-** such as their need for time, space and social activities.

**Report of the trustees (continued)  
for the year ended 31 March 2019**

**Achievements/Performance 18/19 (continued)**

**3. Young Carers' Forum - An opportunity for young carers to have their say and take action on what matters to them.**

**Our Young Carers' Forum** - For young carers aged 12 years and over who wish to speak for and on behalf of other young carers. Speaking up for the rights of young carers and having a say in the running of the service, including interviewing staff who work for the organisation.

Over the last year our young carers have been involved in several important pieces of policy/strategy which has made a significant impact. Some examples of this are listed below:

- Young Carers Statement Consultation
  - Forum members maintained contact with the City of Edinburgh Council (CEC) throughout the financial year to keep up to date with the trial of the Young Carer Statements. Kirsten Adamson visited the Forum twice to update members on the pilot happening in the city
- Carers Act Launch, with visit from the Lord Provost
  - The forum were involved in the organisation and facilitation of the launch of the Carers Act in Edinburgh, which included the official launch of the "We Care, Do You?" film and opening speech from the lord provost. Members spoke about their involvement in the film and spoke about their personal experiences of being a young carer.
- "We Care, Do You?" Film
  - Forum members were involved in the joint project to create the "We Care, Do You?" film in conjunction with Edinburgh Council, North West Carers Centre and Broomhouse Centre, a film written and acted out by young carers to describe the Young Carers Statement aspect of the Carers Act (2016).
- Edinburgh Joint Carers Strategy
  - Forum members took part in a consultation led by David Hoy and Kirsten Adamson which will feed into the next Edinburgh Joint Carers Strategy. Areas covered included identification, information and advice, respite/short breaks and health and wellbeing.
- Children's Partnership Meeting
  - Two Forum members represented the group at the CP meeting to present the "We Care, Do You?" film to chief executives of the NHS Lothian, Enjoy Leisure, Education and so on.
- Scottish Parliament Event – "Business in Parliament"
  - Two members attended the Scottish Parliament Business in Conference 2018 event on Friday 26th October with Anna. We listened to a speech by the chief executive of Cornerstone and Nicola Sturgeon as well as young entrepreneurs from across Scotland. We took part in a workshop about supporting young people to become board members.
- Scottish Government Mental Health Consultation
  - Two forum members attended a consultation at the Scottish Government about mental health in children and young people.



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**Report of the trustees (continued)**  
**for the year ended 31 March 2019**

**Achievements and Performance 2018/19 (continued)**

- Human Rights Defenders Action Group
  - One Forum Member had involvement with the Human Rights Defenders Action Group, where she discussed a wide range of issues relevant to young carers.
- Young Carer Awareness Day
  - Forum members planned and executed a pebble trail across Edinburgh to raise awareness of young carers. They took over EYC social media channels and posted regular updates of the travel and challenged well known individuals, organisations and the wider public to find the pebbles and publicise them in support of young carers. Schools across Edinburgh also took part in the trail.
- Education, Children and Families Committee
  - Kirsten Adamson, CEC, Strategic Planning and Commissioning Officer has invited one or two young people to attend this meeting and present the 'We Care Do You?' Carers Act film to talk about their experiences of being a young carer in education.
- Carers Trust Consultation
  - Carers Trust consulted members on how they can ensure involvement in their "Voices for Young Adult Carers" programme.
- Consultation on YCS Timescales for carers for terminally ill people
  - Forum members were invited to be part of a consultation about the timescales for young carer statements for those caring for someone with the terminal illness.

**4. Presentations**

The Schools Awareness Raising Project delivered 11 information sessions and training events to education, health and other professionals throughout Edinburgh. These opportunities over 320 members of staff who have direct contact with young carers, and from evaluations, now feel more confident and skilled in identifying and supporting young carers in their settings. Examples of these training events include:

- Supporting Young Carers to Thrive in Education
- Supporting Young Carers who Look After a Sibling
- Adversity and Trauma Awareness
- Senior Tutor Conference at Edinburgh University
- 2 x Young Carer Co-ordinator Meetings for staff who wish to share good practice and keep updated with relevant policy and legislation developments for young and student carers

**Plans for the future – 2019/20**

- Continue to provide specialist services to young carers through Edinburgh within group and 1-1 support sessions, assessment groups, holiday programmes and respite, and by exploring other creative approaches to support.
- Review our service paperwork, procedures and outcomes tools to ensure they are fit for purpose, consistent and meaningful.
- Introduce a 5-12 service to continue to be able to tailor support to the identified needs of young carers, and consider their development needs as well as their age.

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**Report of the trustees (continued)  
for the year ended 31 March 2019**

**Plans for the future – 2019/20 (continued)**

- Continue to provide core skill groups specific to the needs of young carers affected by parental drug and alcohol misuse.
- Develop a new EYC website, which is interactive and reflective of the service and its offer to young carers.
- Develop our support to sessional staff and volunteers and increase opportunities available for them within EYC, leading to positive outcomes for the service and young carers.
- Develop EYC capacity to deliver growth in volume and quality of support to young carers, by developing focussed issue-based groups (VIP Girls Group and Mental Health & Wellbeing), and promoting partnership opportunities (Health Opportunities Team – “It’s Ok Not To Be Ok”).
- Deliver a sibling’s research project, which will result in specialist support for sibling young carers.
- Establish and deliver a national award scheme – “Schools for Young Carers” – to recognise and reward good practice in schools across Edinburgh and beyond.
- Build partnerships with arts, cultural and environmental organisations to enhance young carer experiences.

**Building Capacity**

1. We were fortunate to employ an **Operations and Development Manager** to support and line manage sessional staff and volunteers as well as overseeing new developments.
2. Due to current and planned developments, EYC is looking to move to new premises in 2019-2020. This will be dependent on cost and location.

**Structure, Governance and Management**

Edinburgh Young Carers is a charitable company limited by guarantee, with the liability of members limited to £1 (one pound) each. It is governed by the terms of its Memorandum & Articles of Association and is a registered Scottish charity.

The Trustees (who are also directors of the charitable company) are appointed through a formal application to the Board and an interview with Board members. All prospective members are required to meet criteria outlined in the Trustees’ role description and three satisfactory references and a satisfactory criminal records disclosure are also required. Final appointment is made at a meeting of the Board.

All Trustees receive an induction to Edinburgh Young Carers to familiarise them with the role and organisation. New Directors are provided with relevant papers, reports and organisational policies. Access to ongoing training and development opportunities are provided on a needs-led basis.

Strategic decisions are taken by the Board of Trustees and day to day management is delegated to the Chief Executive. Where appropriate, detailed briefs are produced and presented to the Board by the Chief Executive or other members of staff within their specific areas of expertise.

The Board has the responsibility for setting the remuneration award for the Chief Executive and for approving the remuneration level of the core staff team. This is reviewed annually with regard to performance, COSLA pay scales and benchmarking against other similar charities.

The names of those who served on the Board of Trustees during the year and other general information are listed on page 1.

**Report of the trustees (continued)  
for the year ended 31 March 2019**

**Risk Management**

The Trustees regularly review the risks to which the organisation is exposed in order to ensure that the appropriate systems are implemented to mitigate those risks. The main risks which are monitored over the year are:-

1. Loss of funding from the City of Edinburgh Council and the Big Lottery. This risk is proactively being mitigated by efforts to diversify funding streams and strengthening our outcome reporting to prove to funders that we have a track record of providing a highly specialised and effective intervention model.
2. Loss of reputation through a child protection incident. This risk is mitigated by having strong child protection policies which are actively followed and overseen by the People and Process sub-committee of the board.
3. Reduction in Service Quality, mitigated through a range of internal monitoring systems and scrutiny.

**Financial Review and Reserves Policy**

There was a net expenditure of £16,947 for the year comprising a net decrease of £16,717 in unrestricted funds and a net decrease of £230 in restricted funds, as detailed in the Statement of Financial Activities (SOFA) on page 14. This compares to net expenditure of £30,142 in the previous year.

The policy of the Board is to maintain reserves at a level of at least 3 months' expenditure.

At 31 March 2019 the charitable company had total reserves of £224,172 consisting of £73,379 of restricted funds and £150,793 of unrestricted funds. The present amount in the designated contingency reserve is £120,000 and there is also an amount of £28,760 in the general fund but this is considered necessary to fund the day to day requirements of the charitable company.

The free reserves of the charitable company defined as reserves not restricted or tied up in fixed assets equals £148,760. This is sufficient to sustain core operations for three months, a figure currently quantified at £125,000. This level of reserves is continually reviewed by the Board and is presently acceptable.

**Report of the trustees (*continued*)  
for the year ended 31 March 2019**

**Trustees' Responsibilities Statement**

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing these 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 2015 (FRS102);
- 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approval of the Trustees' Report**

At the time of approving this report, the Trustees are aware of no relevant audit information of which the charity's auditors are unaware and have taken all steps that they ought to have taken as a member of the Board in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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 small entities.

Approved by the Board on 23 September 2019 and signed on its behalf by:



**Ronnie Hill**  
Chair

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**Independent auditor's report to the trustees and members of Edinburgh Young Carers**

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**Opinion**

We have audited the financial statements of Edinburgh Young Carers for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, a Statement of Cashflows 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 2019, 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 Auditor's 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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**Independent auditor's report to the trustees and members of Edinburgh Young Carers (continued)**

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**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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

In the light of our 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 in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the report of the trustees' and from the requirement to prepare a strategic report.

## **Independent auditor's report to the trustees and members of Edinburgh Young Carers (continued)**

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 an auditor's report 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 auditor's report.

### **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 trustees those matters we are required to state to them in an auditor's 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Iain Binnie**

Senior Statutory Auditor

*For and on behalf of Geoghegans, Statutory Auditor*

6 St Colme Street, Edinburgh, EH3 6AD

23 September 2019

*Geoghegans is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006*

**Statement of financial activities (including income and expenditure account)  
for the year ended 31 March 2019**

	Note	Unrestricted Funds £	Restricted Funds £	2019 £	2018 £
<b>Income from:</b>					
<i>Donations</i>	2	211,553	316,350	527,903	516,397
<i>Investments</i>	3	2,799	-	2,799	1,012
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		<b>214,352</b>	<b>316,350</b>	<b>530,702</b>	<b>517,409</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
<i>Raising funds</i>		33,465	-	33,465	32,708
<i>Charitable activities</i> Improving the lives of young carers		197,604	316,580	514,184	514,843
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	4	<b>231,069</b>	<b>316,580</b>	<b>547,649</b>	<b>547,551</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (expenditure) for year and net movement in funds</b>		<b>(16,717)</b>	<b>(230)</b>	<b>(16,947)</b>	<b>(30,142)</b>
<b>Funds brought forward</b>	10	<b>167,510</b>	<b>73,609</b>	<b>241,119</b>	<b>271,261</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds carried forward</b>	10	<b>150,793</b>	<b>73,379</b>	<b>224,172</b>	<b>241,119</b>
		<hr/>	<hr/>	<hr/>	<hr/>

All income and expenditure is derived from continuing activities. The company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

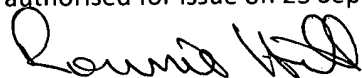
The notes on pages 17 to 27 form part of these financial statements.



**Balance sheet  
at 31 March 2019**

	Note	2019 £	2019 £	2018 £	2018 £
<b>Fixed assets</b>					
Tangible assets	7	2,033		882	
			2,033		882
<b>Current assets</b>					
Debtors	8	29,133		13,768	
Cash at bank and in hand		236,693		254,587	
		265,826		268,355	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	9	(43,687)		(28,118)	
<b>Net current assets</b>			222,139		240,237
<b>Net assets</b>			224,172		241,119
<b>Funds</b>					
General fund	10,11		28,760		46,628
Designated funds	10,11		122,033		120,882
<b>Total unrestricted funds</b>			150,793		167,510
Restricted funds	10,11		73,379		73,609
<b>Total funds</b>			224,172		241,119

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime. They were approved by the board of trustees and authorised for issue on 23 September 2019.



**Ronnie Hill**

Chair

Company registration number SC212971

The notes on pages 17 to 27 form part of these financial statements.

## Statement of cash flows

### Reconciliation of net (expenditure)/income to net cash flows from operating activities For the year ended 31 March 2019

	2019 £	2018 £
Net (expenditure) for the year (per the SOFA)	(16,947)	(30,142)
<b>Adjustment for:</b>		
Depreciation	1,285	787
Bank interest	(2,799)	(1,012)
(Increase)/decrease in debtors	(15,365)	21,329
Increase/(decrease) in creditors	15,569	(2,147)
<b>Net cash (used in) operating activities</b>	<b>(18,257)</b>	<b>(11,185)</b>

### Statement of Cash Flows

	2019 £	2018 £
<b>Cash flows from operating activities</b>		
<i>Net cash (used in) operating activities</i>	<b>(18,257)</b>	<b>(11,185)</b>
<b>Cash flows from investing activities:</b>		
Bank interest	2,799	1,012
Movement on cash held within investments	-	(1,767)
Release of bond maturing within three months to cash	-	71,038
Purchase of fixed assets	(2,436)	-
<b>Net cash provided by investing activities</b>	<b>363</b>	<b>70,283</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(17,894)</b>	<b>59,098</b>
Cash and cash equivalents at the beginning of the year	254,587	195,489
Cash and cash equivalents at the end of the year	236,693	254,587

## **Notes to the financial statements** *for the year ended 31 March 2019*

### **1. Accounting policies**

A summary of principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statement are as follows:

#### ***Company Status***

Edinburgh Young Carers Limited is a charitable company limited by guarantee, incorporated in Scotland. The address of the registered office is given in the information on page 1 of these financial statements.

#### ***Basis of accounting***

The financial statements have been prepared in accordance with the requirements of the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Edinburgh Young Carers Limited meets the definition of a public benefit entity under FRS 102.

#### ***Going concern basis***

Core funding has been granted by the City of Edinburgh Council, Big Lottery and other bodies. On the basis of these income streams and the charitable company's current reserves and cash position, the Board believes there are sufficient resources to enable it to meet operational expenditure over the next 12 months. Applications for additional funding sources have been submitted and the charitable company will continue to seek funding for the following 12 months. The going concern basis of preparation is therefore considered to be appropriate.

#### ***Income***

Income is recognised when the charitable company has entitlement to the funds, any performance conditions have been met, when it is probable that the income will be received and the amount can be measured reliably.

Income, including donations, gifts and legacies and grants are recognised in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.

Such income is only deferred when:

- The donor specifies that the grant or donations must only be used in future accounting years; or
- The donor has imposed conditions which must be met before the charitable company has unconditional entitlement.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company, this is normally upon notification of the interest paid or payable by the bank.

**Notes to the financial statements** *(continued)*  
**for the year ended 31 March 2019**

**1. Accounting Policies (continued)**

***Expenditure***

Generally, expenditure is accounted for on an accruals basis and included when there is a legal or constructive obligation to make a payment to a third party. As far as possible costs are attributed directly to the various categories of charitable expenditure. Support costs, which comprise the central management, administrative and overhead costs, are then apportioned to charitable activities in proportion to direct staff costs, support costs in relation to raising funds are allocated on the basis of the time spent by the Chief Executive.

Support costs include governance costs, which are those associated with the running of the charitable company and include the cost of auditing the annual accounts.

***Operating lease agreements***

Rentals under operating leases are charged on a straight-line basis over the lease term.

***Tangible fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight-line method to write off the cost of fixed assets over their estimated useful lives at the following rates:

Computer equipment	33% per annum
Other equipment and furniture	20% - 25% per annum

***Fixed asset investments***

Fixed asset investments include cash balances on deposit with a maturity date of 12 months or more at the year end.

***Cash at bank and in hand***

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

***Debtors***

Trade and other debtors are recognised at the settlement amount due less any impairment. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year end.

***Creditors***

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

***Financial instruments***

The charitable 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.

**Notes to the financial statements (continued)**  
**for the year ended 31 March 2019**

**1. Accounting policies (continued)**

**Pensions**

The charitable company contributes to defined contribution personal pension plans for employees. Contributions are charged to expenditure as they become payable.

**Taxation**

The company is a recognised charitable body and is exempt from corporation tax on its charitable activities. It is not registered for VAT and expenditure includes VAT where appropriate.

**Funds**

*Unrestricted general funds* are funds which can be used in accordance with any of the charitable objects of the charitable company at the discretion of the trustees.

*Designated funds* are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

*Restricted funds* are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when use of the funds is specified by the donor or when the funds are raised for particular restricted purposes.

**2. Income from donations**

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
City of Edinburgh Council	103,274	-	103,274	101,526
NHS Lothian	-	31,665	31,665	23,084
NHS Community Health Partnership	-	-	-	20,123
Big Lottery Fund grant– Investing in Communities	-	148,352	148,352	147,324
Individuals, charitable trusts and corporations	108,279	136,333	244,612	224,340
	<u>211,553</u>	<u>316,350</u>	<u>527,903</u>	<u>516,397</u>

Total income from donations of £527,903 (2018: £516,397) comprises £211,553 (2018: £191,495) of unrestricted income and £316,350 (2018: £324,902) of restricted income.

**3. Income from Investments**

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Bank interest	2,799	-	2,799	1,012
	<u>2,799</u>	<u>-</u>	<u>2,799</u>	<u>1,012</u>

Investment income is attributable to unrestricted funds in both 2019 and 2018.

**Notes to the financial statements** *(continued)*  
**for the year ended 31 March 2019**

**4. Analysis of expenditure**

			Residential	Support to Young Carers impacted by the misuse of drugs and alcohol	Individual support & awareness raising within schools	Total 2019	Total 2018
	Raising funds £	Individual & group support £	trips and respite £	£	£	£	£
<b>Direct staff costs</b>	-	146,812	15,430	52,676	48,849	263,767	275,857
<b>Direct costs</b>							
Young Carer travel	-	57,069	3,830	174	16	61,089	68,226
Young Carer activities	-	26,356	15,405	4,384	1,094	47,239	41,325
Young Carer support grants	-	1,865	-	350	-	2,215	2,338
Staff travel costs	-	1,533	-	1,059	1,567	4,159	2,423
Staff training costs	-	178	-	20	2,216	2,414	1,907
Fundraiser	24,965	-	-	-	-	24,965	24,208
	<u>24,965</u>	<u>87,001</u>	<u>19,235</u>	<u>5,987</u>	<u>4,893</u>	<u>142,081</u>	<u>140,427</u>
<b>Support costs (note 5)</b>	<u>8,500</u>	<u>76,389</u>	<u>8,028</u>	<u>27,409</u>	<u>21,475</u>	<u>141,801</u>	<u>131,267</u>
<b>Total 2019</b>	<u>33,465</u>	<u>310,202</u>	<u>42,693</u>	<u>86,072</u>	<u>75,217</u>	<u>547,649</u>	<u>547,551</u>
<b>Total 2018</b>	<u>32,708</u>	<u>309,720</u>	<u>33,944</u>	<u>78,383</u>	<u>92,796</u>	<u>547,551</u>	

Total expenditure of £547,649 (2018: £547,551) comprises £231,069 (2018: £138,472) of unrestricted expenditure and £316,580 (2018: £376,371) of restricted expenditure.

**5. Support and governance expenditure**

	2019 £	2018 £
Staff costs	74,927	69,190
Rent & property	30,723	25,555
Office running costs	14,178	17,493
Depreciation	1,285	787
Other admin expenditure	4,891	5,555
Quality assurance costs	7,562	6,167
Publicity and awareness raising	3,732	2,503
Governance costs - Audit	4,503	4,017
	<u>141,801</u>	<u>131,267</u>

**Notes to the financial statements** *(continued)*  
**for the year ended 31 March 2019**

**6. Staff costs and disclosures**

	<b>2019</b>	2018
	<b>£</b>	£
<b>Analysis of staff costs</b>		
Salaries	<b>292,881</b>	310,413
Social Security costs	<b>22,497</b>	17,568
Pension costs	<b>12,728</b>	12,126
	<hr/>	<hr/>
	<b>328,106</b>	340,107
Agency staff	<b>10,588</b>	4,940
	<hr/>	<hr/>
	<b>338,694</b>	345,047
	<hr/> <hr/>	<hr/> <hr/>
<b>Attributable to:</b>		
- direct costs (note 4)	<b>263,767</b>	275,857
- support costs (note 5)	<b>74,927</b>	69,190
	<hr/>	<hr/>
	<b>338,694</b>	345,047
	<hr/> <hr/>	<hr/> <hr/>
<b>The numbers of staff employed during the year (head-count basis) were as follows:</b>		
Project workers (excluding sessional)	<b>9</b>	10
Management and administrative	<b>2</b>	2
Sessional workers	<b>7</b>	6
	<hr/>	<hr/>
<b>Total</b>	<b>18</b>	18
	<hr/> <hr/>	<hr/> <hr/>
<b>Full time equivalent</b>	<b>11</b>	11
	<hr/> <hr/>	<hr/> <hr/>

No employee earned more than £60,000 during the year (2018: none).

No remuneration was paid to trustees during the year and no expenses for personal outlays were reimbursed to trustees during the year (2018: none).

**Pay of Key management**

Key management are considered to be the Chief Executive, Operational Development Manager (from March 2019) and the Finance and Administration Officer. Key Management remuneration in the year including employers NI and employer's pension contributions totalled £80,565 (2018: £71,269).

**Notes to the financial statements** *(continued)*  
**for the year ended 31 March 2019**

**7. Tangible fixed assets**

	Office equipment and furniture £	Project Equipment £	Total £
<b>Cost</b>			
At 1 April 2018	15,935	3,220	19,155
Additions	683	1,753	2,436
	<hr/>	<hr/>	<hr/>
At 31 March 2019	<b>16,618</b>	<b>4,973</b>	<b>21,591</b>
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2018	15,053	3,220	18,273
Charge for the year	701	584	1,285
	<hr/>	<hr/>	<hr/>
At 31 March 2019	<b>15,754</b>	<b>3,804</b>	<b>19,558</b>
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2019	<b>864</b>	<b>1,169</b>	<b>2,033</b>
	<hr/>	<hr/>	<hr/>
At 31 March 2018	882	-	882
	<hr/>	<hr/>	<hr/>

**8. Debtors**

	2019 £	2018 £
Trade debtors	13,156	2,625
Prepayments	8,142	10,983
Accrued income	7,835	160
	<hr/>	<hr/>
	<b>29,133</b>	<b>13,768</b>
	<hr/>	<hr/>

**9. Creditors**

	2019 £	2018 £
<b>Amounts falling due within one year</b>		
Trade creditors	18,812	8,006
Tax and social security	11,213	7,472
Accruals and other creditors	13,662	12,640
	<hr/>	<hr/>
	<b>43,687</b>	<b>28,118</b>
	<hr/>	<hr/>



**Notes to the financial statements (continued)**  
**for the year ended 31 March 2019**

**10. Movement on funds**

		At 1 April 2018 £	Income £	Expenditure £	Transfers	At 31 March 2019 £
<b><i>Restricted funds</i></b>						
Drugs and alcohol work	(1)	-	27,118	(27,118)	-	-
Residentials	(3)	7,569	21,415	(28,984)	-	-
Young carer workers	(4)	-	69,745	(69,745)	-	-
Big Lottery – Investing in Communities	(5)	-	148,352	(148,352)	-	-
ID cards	(6)	1,482	-	-	-	1,482
Family programme	(7)	7,500	300	-	-	7,800
Carer grants	(8)	500	1,948	(310)	-	2,138
Winter warmers	(9)	2,832	2,718	(2,625)	-	2,925
Gardening Programme	(10)	2,396	-	-	-	2,396
Big Lottery - Celebrate	(11)	3,437	-	(2,073)	-	1,364
Young Carers Forum	(12)	1,198	-	(1,198)	-	-
Counselling	(13)	41,395	29,067	(30,836)	-	39,626
Therapeutic Play	(14)	5,300	-	(1,326)	-	3,974
YC New Skills/Confidence	(15)	-	4,032	-	-	4,032
Transitions	(16)	-	7,927	(285)	-	7,642
Website Development	(17)	-	3,728	(3,728)	-	-
<b>Total restricted</b>		<b>73,609</b>	<b>316,350</b>	<b>(316,580)</b>	<b>-</b>	<b>73,379</b>
<b><i>Unrestricted funds</i></b>						
<b><i>Designated funds</i></b>						
Contingency Reserve	(18)	120,000	-	-	-	120,000
Fixed Asset fund	(19)	882	-	(1,285)	2,436	2,033
<b>Total designated</b>		<b>120,882</b>	<b>-</b>	<b>(1,285)</b>	<b>2,436</b>	<b>122,033</b>
<b>General fund</b>		<b>46,628</b>	<b>214,352</b>	<b>(229,784)</b>	<b>(2,436)</b>	<b>28,760</b>
<b>Total unrestricted</b>		<b>167,510</b>	<b>214,352</b>	<b>(231,069)</b>	<b>-</b>	<b>150,793</b>
<b>Total funds</b>		<b>241,119</b>	<b>530,702</b>	<b>(547,649)</b>	<b>-</b>	<b>224,172</b>

Transfers between funds represent the value of fixed assets capitalised in the year.

**Notes to the financial statements** *(continued)*  
**for the year ended 31 March 2019**

**10. Movement on funds** *(continued)*

		At 1 April 2017 £	Income £	Expenditure £	At 31 March 2018 £
<b><i>Restricted funds</i></b>					
Drugs and alcohol work	(1)	-	13,786	(13,786)	-
Schools work	(2)	32,000	5,000	(37,000)	-
Residentials	(3)	22,672	12,100	(27,203)	7,569
Young carer workers	(4)	37,344	95,969	(133,313)	-
Big Lottery – Investing in Communities	(5)	3,374	147,324	(150,698)	-
ID cards	(6)	1,482	-	-	1,482
Family programme	(7)	-	7,500	-	7,500
Carer grants	(8)	-	2,725	(2,225)	500
Winter warmers	(9)	2,832	-	-	2,832
Gardening Programme	(10)	2,396	-	-	2,396
Big Lottery - Celebrate	(11)	3,957	-	(520)	3,437
Young Carers Forum	(12)	1,644	-	(446)	1,198
Counselling	(13)	17,377	35,198	(11,180)	41,395
Therapeutic Play	(14)	-	5,300	-	5,300
<b>Total restricted</b>		<u>125,078</u>	<u>324,902</u>	<u>(376,371)</u>	<u>73,609</u>
<b><i>Unrestricted funds</i></b>					
<b><i>Designated funds</i></b>					
Contingency Reserve	(18)	120,000	-	-	120,000
Fixed Asset fund	(19)	1,669	-	(787)	882
<b>Total designated</b>		<u>121,669</u>	<u>-</u>	<u>(787)</u>	<u>120,882</u>
<b>General fund</b>		<u>24,514</u>	<u>192,507</u>	<u>(170,393)</u>	<u>46,628</u>
<b>Total unrestricted</b>		<u>146,183</u>	<u>158,831</u>	<u>(171,180)</u>	<u>167,510</u>
<b>Total funds</b>		<u><u>271,261</u></u>	<u><u>517,409</u></u>	<u><u>(547,551)</u></u>	<u><u>241,119</u></u>

**Notes to the financial statements** *(continued)*  
**for the year ended 31 March 2019**

**10. Movement on funds** *(continued)*

**Notes on funds**

- (1) In the year ended 31 March 2019 funding was received from Lloyds TSB Scotland to pay for support to Young Carers whose lives are impacted by the misuse of drugs and alcohol.
- (2) Income received in the previous year was spent on providing support to Young Carers within schools and also on awareness raising within schools to enable Young Carers to be identified.
- (3) Income received from the Volant Charitable Trust, Shared Care Scotland and other charitable trusts to pay for residential trips and breaks for Young Carers.
- (4) Young carer development worker posts for various age groups have been part funded by The City of Edinburgh Council, NHS, BBC Children in Need, the Robertson Trust, the Gannochy Trust and DM Thomas Trust. Further funding of these posts is included in the Big Lottery Fund project to provide respite and support for young carers (see note (5) below).
- (5) Funding has been secured from the Big Lottery – Investing in Communities over a 5-year period to September 2019 to develop and expand respite and support for young carers through a range of services, including the school's awareness raising project and development worker posts (see notes 2 and 3 above). Total funding amounts to £712,000 over the 5 years.
- (6) The Scottish Government has provided funding for equipment to produce ID cards for young carers. The equipment was installed in 2014/15 and the balance is being used to provide ongoing supplies.
- (7) The Family programme provides support for families through the provision of family support sessions, family respite outings and play date sessions.
- (8) Grants for individual young carers are applied for and received on their behalf and paid out to them directly.
- (9) The Winter Warmers fund arises from donations in response to an identified need to provide warm clothing for some young carers.
- (10) Funding was received from Blackrock towards a Gardening project for the Young Carers, this will be spent in future years as the project progresses.
- (11) The Big Lottery Fund – Celebrate funding represents funding received to promote Young Carers Week and the creation of an arts trail across the Edinburgh created by Young Carers and highlighting the impact their caring role has on their lives.
- (12) Funding received from Youthlink Scotland to enable the Young Carers Forum to continue its work on Young Carer rights.

**Notes to the financial statements** *(continued)*  
**for the year ended 31 March 2019**

**10. Movement on funds** *(continued)*

**Notes on funds** *(continued)*

- (13) Funding received from the Peoples Postcode Lottery, Wessex Youth Trust and other charitable trusts to pay for counselling sessions for Young Carers.
- (14) Funding was received from Castana & Volant donation for Therapeutic Play which will be spent in the year ended 31 March 2019.
- (15) Funding received from BlackRock Gives for 'New skills and confidence for Young Carers' – Photography and film making project in partnership with The Stills Gallery and Media Education.
- (16) Funding received from the Schuh Trust (£5k) and Edinburgh Local Community Grants Scheme (£2,927) for the Schools Transitions project - to support young carers moving from primary to secondary education and to develop a resource pack to send out to schools, young carers and their families.
- (17) Carers Act Transformation Support (CATS) Fund – for redeveloping EYC website to support Carers Act implementation, new IT for young carers' use and set up of MS Office 365.
- (18) The Contingency Reserve fund has been set aside in accordance with the charitable company's reserves policy which is set out in the annual report on page 9.
- (19) The Fixed Asset fund corresponds to the net book value of the fixed assets. Annual depreciation is charged to the fund and the cost of fixed assets purchased is transferred in.

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

	<b>Restricted Funds £</b>	<b>Designated Funds £</b>	<b>General Fund £</b>	<b>Total Funds £</b>
Tangible fixed assets	-	2,033	-	2,033
Current assets	73,379	120,000	28,760	222,139
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net assets at 31 March 2019</b>	<b>73,379</b>	<b>122,033</b>	<b>28,760</b>	<b>224,172</b>
	<hr/>	<hr/>	<hr/>	<hr/>
Tangible fixed assets	-	882	-	882
Current assets	73,609	120,000	46,628	240,237
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net assets at 31 March 2018</b>	<b>73,609</b>	<b>120,882</b>	<b>46,628</b>	<b>241,119</b>
	<hr/>	<hr/>	<hr/>	<hr/>

**Notes to the financial statements** *(continued)*

**for the year ended 31 March 2019**

**12. Commitments**

At the year end the charitable company had commitments under non-cancellable operating leases as follows

	2019 £	2018 £
Within one year	11,295	11,295
	<u>11,295</u>	<u>11,295</u>

**13. Related party transactions**

There were no transactions with related parties in either the current or prior year.