

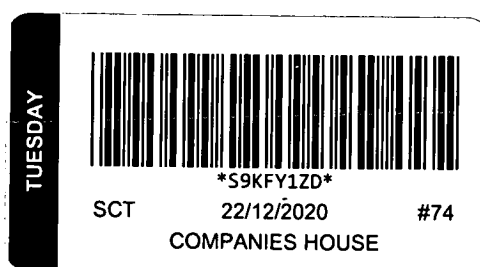
**Edinburgh Young Carers
(Limited by Guarantee)**

Report and financial statements

31 March 2020

Company number SC212971

Charity number SC026270



Contents

	Page
Reference and administrative information	1
Report of the Trustees	2
Report of the independent auditors to the Trustees and members of Edinburgh Young Carers	12
Statement of financial activities (including income and expenditure account)	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18

**Reference and administrative information
for the year ended 31 March 2020**

Board of Trustees

Ronnie Hill	(Chair) (resigned 21 September 2020)
Alison Talbot	(appointed 27 July 2020) (Chair from 21 September 2020)
Alex Cumming	(Vice Chair until 21 September 2020)
Matthew Little	(appointed 27 July 2020) (Vice Chair from 21 September 2020)
Gemma Gowrie	(Treasurer)
Anna Carr	(appointed 27 July 2020)
James Cox	(appointed 27 July 2020)
Louise Dunlop	
Brian Gordon	
Beverley Klein	
Steven Leiper	(appointed 25 November 2019)
Bryan Livingstone	
Eunice Reed	(appointed 27 January 2020)
Núria Ruiz	(resigned 25 November 2019)
James Waddell	

Company Secretary

Margaret Murphy

Chief Executive

Margaret Murphy

Auditors

Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

Bankers

Bank of Scotland
6 Picardy Place
Edinburgh EH1 3JT

Secure Trust Bank
One Arlestone way
Solihull, West Midlands
B90 4LH

Registered Office & Carer Centre

Norton Park
57 Albion Road
Edinburgh EH7 5QY

Company Number:
Scottish Charity No:

SC212971
SC026270

Report of the Trustees **for the year ended 31 March 2020**

The Trustees are pleased to present their report and the financial statements for the year ended 31 March 2020.

Foreword - 'Maintaining Connections'

Being a young carer can be very isolating, and many struggle to participate in various aspects of a 'normal' childhood. That may be access to after-school clubs, joining a sports group, meeting friends at weekends and other social activities that help grow their confidence and help establish their place in the world. This difficulty can increase a sense of isolation and feelings of loneliness for the young person. In the study *'Coping is difficult, but I feel proud'* (Children and Young People's Commissioner Scotland, Carers Trust Scotland and Scottish Young Carers Services Alliance), 10% of young carers said that they did not have a friend who knew about their caring role.

Our focus is to ensure that young carers are able to connect to the communities and opportunities that they are entitled to. Over the year we have done this by engaging with and supporting 292 young carers, working with schools to deliver awareness raising assemblies and workshops to 2,650 pupils and identified a further 51 pupils as young carers which is yet another step in the right direction in identifying 'hidden' young carers.

It is vital that we continue to raise awareness amongst colleges and universities to support students. The report *'Learning with Care'* (UCAS, 2013) reported that over 50% of their research group had considered dropping out of their studies which compares to an average of 36% of students without caring responsibilities. By engaging with more university students and those in higher education we hope to support them to remain in education and go on to more positive future destinations.

We will continue to connect with the NHS and healthcare practitioners to raise awareness of young carers. We have strong links with individuals within the NHS who act as adult carer champions and by partnering with them we aim to create a similar level of awareness-raising for young carers within healthcare practices.

We have long-established connections and daily conversations with other professionals involved with young carers too, e.g. social workers and other third sector organisations, to help provide an holistic support package to the young person and their family.

Over the year we have developed excellent partnerships and connections around providing respite, e.g. **Our Dynamic Earth** for our family events and our literacy support book group, **Edinburgh Leisure** for our Life Skills swimming group, Stills Gallery photography project where young people learned about the dark room and developing techniques and our **'It's Okay not to be Okay'** project, which was developed in partnership with the **Health Opportunities Team (HOT)**, who have the expertise and the track record of successfully delivering support that improves the social, emotional and sexual wellbeing of young people.

In the last 3 months of the year, like other charities, Edinburgh Young Carers had to deal with the unexpected event of a global pandemic, had to be adaptable to the ever-changing world and ensure we stayed connected to the communities we support.

During the lockdown, we were able to develop and grow as a charity to be able to provide a whole package of remote respite and overall a more inclusive service for our young people.

The challenges ahead will be many, but as a community working together, we will meet this in a cohesive and connected way to best support our young carers.

Report of the Trustees for the year ended 31 March 2020

Objectives and aims of the service

The main objectives 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 charitable 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 – 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 an 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 service 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.

Report of the Trustees for the year ended 31 March 2020

Activities of the service (continued)

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

This Forum is for young carers aged 12 years and over who wish to speak for and on behalf of the young carer community. 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 2019-2020

In furtherance of its objectives in the year 2019-20, the service achieved the following:

1. We provided support to 292 young carers and a further 43 are currently pending due to COVID-19.
2. Through our schools' project we delivered awareness raising assemblies and workshops to **2,650** pupils this year.
3. There are 111 members of the Young Carer Coordinators network across primary, secondary, HE/FE and independent schools.
4. 51 pupils were identified as young carers. This is yet another step in the right direction of identifying '**hidden**' young carers.
5. Over the year, the Schools Development Worker has provided support to 71 young carers and provided 98 hours of 1:1 support.
6. The Schools Development Worker delivered 29 specialised groups offering a total of 348 places.
7. We delivered 178 fortnightly core group sessions, averaging 11 young carers per activity which provided 1,958 group places across all ages.
8. Our Drugs and Alcohol Misuse project provided intensive support to 50 young carers who care for a parent(s) with substance or alcohol misuse issues.

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

1. Improved support for young carers' Health and Wellbeing

Over the year, the team has developed fantastic projects to meet the health and wellbeing needs of our young carers aged 9-21. The benefits to our young carers have been significant, and have provided young people with the opportunity to discuss negative wellbeing and look at strategies to deal with stress and anxieties in a safe and supportive environment. For most of these young people, they would not have had an opportunity to access this type of support due to age and long waiting lists for other support service.

Another area of concern for EYC was the increase in negative wellbeing amongst our younger young carers aged 5-8. We have now developed a programme; 'Happy Heids' that will pilot health and wellbeing support to this age group. This 7-week programme will be piloted in autumn 2020.

**Report of the Trustees
for the year ended 31 March 2020**

Achievements and performance 2019-2020 (continued)

Some examples of our Health and Wellbeing programmes are listed below:

'It's Okay not to be Okay'

The health and wellbeing of young carers can be impacted by their caring roles. This project was developed based on concerns expressed by young carers many of whom are waiting for Child and Adolescent Mental Health Services (CAMHS) input, or do not fit the requirements for support and then are often signposted to us as a specialist service. We worked in partnership with the Health Opportunities Team (HOT), who have the expertise and the track record of successfully delivering support that improves the social, emotional and sexual wellbeing of young people.

We piloted the project and delivered two health and wellbeing programmes - Social Education Plus (SE+) and Turn Around for young carers aged 9- 14 based in Edinburgh.

Our target was to support 45 young carers aged 9-14 years and provide a group work programme to improve the emotional, mental and social health of Young Carers. We delivered 14 group sessions and worked with 47 individuals.

The themes of the group sessions for the younger age group (9-11) included:

- Understanding our emotions
- Emotional regulation
- Mindfulness and coping
- Self-control and coping
- Sleep hygiene
- Healthy eating habits
- Taking care of me

The themes of the group sessions for the older age group (12-14) included:

- Understanding our emotions
- Anxiety (thoughts, feelings & behaviours)
- Mindfulness and coping
- Beating the inner critic
- Positive psychology
- It's ok to be me

We provided 78 therapeutic sessions and worked with 19 young people.

The feedback from the young people and the pre- and post-evaluation measures highlight positive changes and reduced distress levels in the young people.

Due to the success of this project, we are hoping to secure funding to continue with this in 2020/21.

Report of the Trustees
for the year ended 31 March 2020

Achievements and performance 2019-2020 (continued)

In-house Counselling service:

The aim is to provide mental wellbeing support to some of the most vulnerable young carers we work with aged from 9-21, many of whom are supporting parents with mental illness, who face serious challenges to their own mental wellbeing. 75% of the young carers who required this service were within the 9-15 age group. Due to the increase in referrals to our in-house Counselling service, we have increased our support from 1 day up to 1.5 days per week.

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.

Counselling session delivery for 2019/20:

- 211 counselling sessions/assessments were offered
- 172 counselling sessions were attended
- 22 young carers in total entered counselling during 2019/20

A welcome difference this year has been the increase of male young carers accessing the service. It is hoped that increased positive promotion of mental health awareness and therapy services across varied media platforms has contributed to this positive change.

Wellbeing group for 12-15

This group focused 2 summer activities around wellbeing and using green spaces to escape the stress of caring; to use local green spaces as a way of alleviating the pressure that young carers can feel at home. This was used in conjunction with a small guided meditation to ground the young carer. As part of this we also introduced Yoga sessions using our volunteer, Laura, to promote well-being in groups. This was very successful and will continue throughout 2020-21.

V.I.P Girls Group

This group aimed to support young carers health and wellbeing. It focused on supporting each young woman to develop a positive sense of identity and self-esteem and help them explore body image, emotions and future ambitions in a safe environment.

The sessions focused on:

- Developing trusting relationships with each other
- Providing a safe space to discuss feelings and emotions
- Developing coping skills/techniques to deal with stressful situations
- Exploring personal identity
- Developing and exploring options for their future e.g. education, career, family

**Report of the Trustees
for the year ended 31 March 2020**

Achievements and performance 2019-2020 (continued)

2. Siblings Research:

Sibling Young Carers continue to make up around one-third of our young carer and young adult carer cohort at EYC, and still have their specific support needs unresearched for the most part across the UK.

Over the past year, EYC have put in motion a plan to understand the needs of young carers who care for a sibling, how they may be impacted differently from other young carers and how we, and other professionals can more fully understand these issues and provide appropriate support.

We hope to begin F2F research with a cohort of at least 10 young carers and young adult carers, with the support of a professional researcher, in autumn 2020. Involving young carers in this research will be extremely important to ensure they have co-ownership of this project, and keep us on track to ask the questions and explore the themes most significant to them.

One of the things that young carers tell us can be frustrating about being a sibling young carer, is the “invisibility” of their role at times; that they are either not recognised as contributing to their siblings’ care, or they are not included in significant conversations and/or decisions about their sibling.

We want young carers to feel included in this research, and have this research robust and relevant enough to change practice and policy for sibling young carers, across sectors, moving forward.

3. ‘We Care’ Schools Award:

The first year of a national award for schools achieving good practice for young carers was launched across 2019-2020. We successfully engaged 15 schools from 3 different local authorities who all registered for the award in this first year.

We also produced a large amount of resources to support the new award, including:

- A new logo and exclusive branding
- An information booklet
- A detailed themes and standards toolkit
- Posters
- Certificate
- E-badges
- A new webpage on our website
- An advanced electronic portal to give each school a safe, secure online area to upload, store and submit evidence for the award, as well as a place to access exclusive support tools and documents to aid their We Care journey

Two CPD events were also delivered in this first year of the project which were attended by school staff from the City of Edinburgh – a launch event in October 2019 and an information sharing exchange in November 2019.

**Report of the Trustees
for the year ended 31 March 2020**

Achievements and performance 2019-2020 (continued)

4. Transitions to Further and Higher Education:

Over the last year we have been focusing on 'Transitions' for our **Young Adult Carers**. A lot of our young carers can feel 'guilty' about wanting to go to college or university and this can cause a lot of anxiety. We have provided 1:1 support, skills-building sessions and developed fantastic relationships with colleges and universities to look at how these establishments can support young adult carers to engage with further education and sustain their placement. We have supported several young people into higher education including 3 to university (2x Medicine and 1x Art at Glasgow university) and many others on to new or continuing HE courses at Edinburgh College.

The relationship with Higher Education staff is excellent and has been particularly helpful in supporting young people who were struggling, to remain in higher education.

Plans for the future – 2020-2021

- Following the COVID-19 pandemic the main focus of our service delivery will be supporting **emotional wellbeing**. This is in recognition of the impact that lockdown has had on young people's mental health, their levels of isolation and potential difficulties in transitioning back to school and group.
- The focus of our work with **young carers caring for a parent affected by substance or alcohol misuse** will also be on emotional wellbeing. The lockdown has been a very difficult time for the young carers and families, with clear impact on young carers' mental health and because of the particular nature of their caring role and the tendency of young carers coming from problematic drug/alcohol households to hide what happens at home and keep secrets, especially when our support was mainly online, it has been difficult to gauge the full effect the global pandemic has had on the young carers.
- Throughout this pandemic and the post-lockdown recovery phase, it remains the priority of EYC to remain **Connected** to young carers across Edinburgh, whilst keeping young carers, their families, and our staff and volunteers safe. EYC has adopted the use of digital platforms to provide online support and respite. We will continue using digital platforms such as Microsoft Teams and Zoom as an option to engage young carers where due to the bad weather or health anxieties. Physical group sessions are not possible. During the lockdown we secured funding to provide tablets, laptops and tech support to over 70 young carers to ensure that no young person was digitally excluded and we will continue to support young carers' digital needs.
- We will extend our **Young Adult Carer service** provision up to age 25. Over the last year, it was evident that there was a gap in young carer provision for the 21-25 age group. Although the 'adult' carer services offered support to this age group, there was a need to provide 'supported transitions' for young adult carers moving to adult carer services. The overall aim next year is to support young people to develop skills to help them with the **transition** into adulthood. Our focus is on building up resilience in all areas of the young person's life, scaffolding young people to reach a positive destination.
- We will merge the **5-9 and 9-12 service** to create a more cohesive and young people centred service.
- Pilot of the **'Happy Heids'** wellbeing project for young carers ages 5-9. This nurture-based programme will support the most vulnerable young people by developing their emotional literacy and supporting them with managing difficult feelings when they arise.
- Relevant **Accreditation** will be a focus in 2020/2021. We will utilise the Hi5, Dynamic Youth Award, DoE and other relevant programmes to accredit young carer's achievements.
- We will continue to support schools across Scotland to achieve the **'We Care' schools Award** and will work with four local authorities beginning in September 2020, and up to 25-30 schools.

Report of the Trustees
for the year ended 31 March 2020

Plans for the future – 2020-2021 (continued)

- Over the next year we will continue to provide CLPL to professionals online with the **Schools Awareness Project** but will extend our reach to health and universal youth work colleagues to find out more about identifying and supporting young carers in their setting. Two sessions have been held to date with 4 more planned for 2020-2021.
- Over the next year we will further develop our **in-school support to pupils**. We have noticed that the number of 'low attendances' is increasing. We will develop a 'school non-engagement/low attendance group' which will support the young carer in overcoming barriers or difficulties in attending school. We will also develop a homework group providing a quiet and supportive space that may not be available at home due to their caring role.
- We will continue to offer a **Young Carers' Forum** to discuss policy and developments. The forum will continue to be offered as a democratic space for young carers to discuss policy development, Scottish government legislation and issues with effect their everyday lives.
- Ongoing review of our service **paperwork, procedures and outcomes tools** to ensure they are fit for purpose, consistent and meaningful.

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 and 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
for the year ended 31 March 2020**

Risk management

The Trustees regularly review the risks to which the charitable company 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 strengthen 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 £52,522 (2019: £16,947) for the year comprising a net decrease of £33,401 (2019: £16,717) in unrestricted funds and a net decrease of £19,121 (2019: £230) in restricted funds, as detailed in the Statement of Financial Activities (SOFA) on page 15. The main reason for this movement was due to a large value of donations being received in March 2019 which were carried forward and spent in the year ended 31 March 2020.

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

At 31 March 2020 the charitable company had total reserves of £171,650 (2019: £224,172) consisting of £54,258 (2019: £73,379) of restricted funds and £117,392 (2019: £150,793) of unrestricted funds. The present amount in the designated contingency reserve is £95,000 (2019: £120,000) and there is also an amount of £9,388 (2019: £28,760) in the general fund.

The free reserves of the charitable company defined as reserves not restricted or tied up in fixed assets equals £104,388 (2019: £148,760). This is sufficient to sustain core operations for three months, a figure currently quantified at £100,000. This level of reserves is continually reviewed by the Board and is presently acceptable.

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 2019 (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 6 December 2020 and signed on its behalf by:



Gemma Gowrie
Treasurer

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

Opinion

We have audited the financial statements of Edinburgh Young Carers for the year ended 31 March 2020 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 2020, 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.

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

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 Directors

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. 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

6 December 2020

For and on behalf of Geoghegans, Statutory Auditor

6 St Colme Street, Edinburgh, EH3 6AD

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 2020**

	Note	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
Income from:					
<i>Donations</i>	2	209,434	279,353	488,787	527,903
<i>Investments</i>	3	610	-	610	2,799
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		210,044	279,353	489,397	530,702
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
<i>Raising funds</i>		(32,620)	-	(32,620)	(33,465)
<i>Charitable activities</i>		(210,825)	(298,474)	(509,299)	(514,184)
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure	4	(243,445)	(298,474)	(541,919)	(547,649)
		<hr/>	<hr/>	<hr/>	<hr/>
Net expenditure for year and net movement in funds		(33,401)	(19,121)	(52,522)	(16,947)
Funds brought forward	10	150,793	73,379	224,172	241,119
		<hr/>	<hr/>	<hr/>	<hr/>
Funds carried forward	10	117,392	54,258	171,650	224,172
		<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 18 to 29 form part of these financial statements.

**Balance sheet
at 31 March 2020**

	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	7	13,004		2,033	
			13,004		2,033
Current assets					
Debtors	8	53,743		29,133	
Cash at bank and in hand		129,176		236,693	
		182,919		265,826	
Current liabilities					
Creditors: amounts falling due within one year	9	(24,273)		(43,687)	
Net current assets			158,646		222,139
Net assets			171,650		224,172
Funds					
General fund	10,11		9,388		28,760
Designated funds	10,11		108,004		122,033
Total unrestricted funds			117,392		150,793
Restricted funds	10,11		54,258		73,379
Total funds			171,650		224,172

There 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 6 December 2020.



Gemma Gowrie
Treasurer

Company registration number SC212971

The notes on pages 17 to 29 form part of these financial statements.

Statement of cash flows
For the year ended 31 March 2020

Reconciliation of net expenditure to net cash flows from operating activities

	2020	2019
	£	£
Net expenditure for the year (per the SOFA)	(52,522)	(16,947)
Adjustment for:		
Depreciation	7,313	1,285
Bank interest	(610)	(2,799)
Increase in debtors	(24,610)	(15,365)
(Decrease)/increase in creditors	(19,414)	15,569
Net cash used in operating activities	(89,843)	(18,257)

Statement of Cash Flows

	2020	2019
	£	£
Cash flows from operating activities		
<i>Net cash used in operating activities</i>	(89,843)	(18,257)
Cash flows from investing activities:		
Bank interest	610	2,799
Purchase of fixed assets	(18,284)	(2,436)
Net cash (used in)/provided by investing activities	(17,674)	363
Change in cash and cash equivalents in the year	(107,517)	(17,894)
Cash and cash equivalents at the beginning of the year	236,693	254,587
Cash and cash equivalents at the end of the year	129,176	236,693

Notes to the financial statements **for the year ended 31 March 2020**

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 in October 2019, the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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 secured from the City of Edinburgh Council, Big Lottery, BBC Children in Need 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. A Partnership tender has been submitted to the City of Edinburgh Council to provide services in line with The Carers Act (Scotland) 2016 and if successful, will secure funding for 5 years with a possible extension of 3 years thereafter. The charitable company will continue to seek funding for the following 12 months. The Board is also closely monitoring the impact of the pandemic on the charitable company's activities. 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, 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 2020

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. Deprecation 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 2020

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 charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
City of Edinburgh Council	114,085	-	114,085	103,274
NHS Lothian	20,123	11,542	31,665	31,665
Big Lottery Fund grant – Investing in Communities	-	99,382	99,382	148,352
Individuals, charitable trusts and corporations	75,226	168,429	243,655	244,612
	<u>209,434</u>	<u>279,353</u>	<u>488,787</u>	<u>527,903</u>

In 2020 £209,434 (2019: £211,553) of income from donations was attributable to unrestricted funds and £279,353 (2019: £316,350) to restricted funds.

3. Income from Investments

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Bank interest	610	-	610	2,799
	<u>610</u>	<u>-</u>	<u>610</u>	<u>2,799</u>

In both financial years all investment income was attributable to unrestricted funds.

Notes to the financial statements *(continued)*
for the year ended 31 March 2020

4. Analysis of expenditure – 2019/2020

			Residential	Support to Young Carers impacted by the	Individual support & awareness	Total	Total
	Raising funds	Individual & group support	trips and respite	misuse of drugs and alcohol	raising within schools	2020	2019
	£	£	£	£	£	£	£
Direct staff costs	-	143,754	17,537	42,048	36,864	240,203	263,767
Direct costs							
Young Carer travel	-	54,266	2,746	15	-	57,027	61,089
Young Carer activities	-	25,788	9,546	1,585	638	37,557	47,239
Young Carer support grants	-	1,843	-	610	-	2,453	2,215
Staff travel costs	-	1,220	-	709	1,266	3,195	4,159
Staff training costs	-	1,129	-	232	107	1,468	2,414
Fundraiser	24,120	-	-	-	-	24,120	24,965
Total direct costs	24,120	228,000	29,829	45,199	38,875	366,023	405,848
Support costs (note 5)	8,500	95,746	13,028	31,236	27,386	175,896	141,801
Total 2020	32,620	323,746	42,857	76,435	66,261	541,919	547,649
Total 2019	33,465	310,202	42,693	86,072	75,217	547,649	

Total expenditure of £541,919 (2019: £547,649) comprises £243,445 (2019: £231,069) of unrestricted expenditure and £298,474 (2019: £316,580) of restricted expenditure.

Notes to the financial statements *(continued)*
for the year ended 31 March 2020

4. Analysis of expenditure – 2018/2019

			Residential	Support to Young Carers impacted by the	Individual support & awareness	Total	Total
	Raising funds	Individual & group support	trips and respite	misuse of drugs and alcohol	raising within schools	2019	2018
	£	£	£	£	£	£	£
Direct staff costs	-	146,812	15,430	52,676	48,849	263,767	275,857
Direct costs							
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
Total direct costs	24,965	233,813	34,665	58,663	53,742	405,848	140,427
Support costs (note 5)	8,500	76,389	8,028	27,409	21,475	141,801	131,267
Total 2019	33,465	310,202	42,693	86,072	75,217	547,649	547,551
Total 2018	32,708	309,720	33,944	78,383	92,796	547,551	

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

	2020	2019
	£	£
Staff costs	98,229	74,927
Rent & property	28,869	30,723
Office running costs	16,512	14,178
Depreciation	7,313	1,285
Other admin expenditure	8,098	4,891
Quality assurance costs	7,157	7,562
Publicity and awareness raising	5,578	3,732
Governance costs - Audit	4,140	4,503
	175,896	141,801

Notes to the financial statements *(continued)*
for the year ended 31 March 2020

6. Staff costs and disclosures

	2020	2019
	£	£
<i>Analysis of staff costs</i>		
Salaries	292,364	292,881
Social Security costs	22,620	22,497
Pension costs	12,738	12,728
	<hr/>	<hr/>
	327,722	328,106
Agency staff	10,710	10,588
	<hr/>	<hr/>
	338,432	338,694
	<hr/>	<hr/>
Attributable to:		
- direct costs (note 4)	240,203	263,767
- support costs (note 5)	98,229	74,927
	<hr/>	<hr/>
	338,432	338,694
	<hr/>	<hr/>
<i>The numbers of staff employed during the year (head-count basis) were as follows:</i>		
Project workers (excluding sessional)	9	9
Management and administrative	3	2
Sessional workers	8	7
	<hr/>	<hr/>
Total	20	18
	<hr/>	<hr/>
Full time equivalent	10	11
	<hr/>	<hr/>

No employee earned more than £60,000 during the year (2019: none).

No remuneration was paid to Trustees during the year and no expenses for personal outlays were reimbursed to Trustees during the year (2019: 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 £102,021 (2019: £80,565).

Notes to the financial statements *(continued)*
for the year ended 31 March 2020

7. Tangible fixed assets

	Office equipment and furniture £	Project Equipment £	Total £
Cost			
At 1 April 2019	16,618	4,973	21,591
Additions	18,284	-	18,284
	<hr/>	<hr/>	<hr/>
At 31 March 2020	34,902	4,973	39,875
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2019	15,754	3,804	19,558
Charge for the year	6,729	584	7,313
	<hr/>	<hr/>	<hr/>
At 31 March 2020	22,483	4,388	26,871
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2020	12,419	585	13,004
	<hr/>	<hr/>	<hr/>
At 31 March 2019	864	1,169	2,033
	<hr/>	<hr/>	<hr/>

8. Debtors

	2020 £	2019 £
Trade debtors	42,039	13,156
Prepayments	5,328	8,142
Accrued income	6,376	7,835
	<hr/>	<hr/>
	53,743	29,133
	<hr/>	<hr/>

9. Creditors

	2020 £	2019 £
Amounts falling due within one year		
Trade creditors	6,604	18,812
Tax and social security	5,965	11,213
Accruals and other creditors	11,704	13,662
	<hr/>	<hr/>
	24,273	43,687
	<hr/>	<hr/>

Notes to the financial statements *(continued)*
for the year ended 31 March 2020

10. Movement on funds – 2019/2020

		At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
<i>Restricted funds</i>						
Drugs and alcohol work	(1)	-	16,500	(16,500)	-	-
Residentials	(2)	-	11,416	(11,416)	-	-
Young carer workers	(3)	-	70,925	(70,925)	-	-
5-9 age	(4)	-	12,017	(12,017)	-	-
Big Lottery – Investing in Communities	(5)	-	99,382	(99,382)	-	-
ID cards	(6)	1,482	-	-	-	1,482
Family programme	(7)	7,800	-	(7,728)	-	72
Carer grants	(8)	2,138	3,315	(2,642)	-	2,811
Winter warmers	(9)	2,925	950	(1,051)	-	2,824
Gardening Programme	(10)	2,396	-	(2,396)	-	-
Big Lottery - Celebrate	(11)	1,364	-	(1,364)	-	-
Counselling	(12)	39,626	16,102	(27,386)	-	28,342
Therapeutic Play	(13)	3,974	-	(3,914)	-	60
YC New Skills/Confidence	(14)	4,032	-	(4,032)	-	-
Transitions	(15)	7,642	-	(7,642)	-	-
Wellbeing project	(16)	-	12,833	(12,833)	-	-
Sibling research	(17)	-	12,400	(6,355)	-	6,045
Schools Award	(18)	-	20,000	(8,781)	-	11,219
Equipment	(19)	-	2,033	(2,033)	-	-
Cycling	(20)	-	1,480	(77)	-	1,403
Total restricted		<u>73,379</u>	<u>279,353</u>	<u>(298,474)</u>	<u>-</u>	<u>54,258</u>
<i>Unrestricted funds</i>						
<i>Designated funds</i>						
Contingency Reserve	(21)	120,000	-	(25,000)	-	95,000
Fixed Asset fund	(22)	2,033	-	(7,313)	18,284	13,004
Total designated		<u>122,033</u>	<u>-</u>	<u>(32,313)</u>	<u>18,284</u>	<u>108,004</u>
General fund		<u>28,760</u>	<u>210,044</u>	<u>(211,132)</u>	<u>(18,284)</u>	<u>9,388</u>
Total unrestricted		<u>150,793</u>	<u>210,044</u>	<u>(243,445)</u>	<u>-</u>	<u>117,392</u>
Total funds		<u><u>224,172</u></u>	<u><u>489,397</u></u>	<u><u>(541,919)</u></u>	<u><u>-</u></u>	<u><u>171,650</u></u>

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 2020

10. Movement on funds – 2018/2019

		At 1 April 2018 £	Income £	Expenditure £	Transfers	At 31 March 2019 £
<i>Restricted funds</i>						
Drugs and alcohol work	(1)	-	27,118	(27,118)	-	-
Residentials	(2)	7,569	21,415	(28,984)	-	-
Young carer workers	(3)	-	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)	-	-
Total restricted		73,609	316,350	(316,580)	-	73,379
<i>Unrestricted funds</i>						
<i>Designated funds</i>						
Contingency Reserve	(18)	120,000	-	-	-	120,000
Fixed Asset fund	(19)	882	-	(1,285)	2,436	2,033
Total designated		120,882	-	(1,285)	2,436	122,033
General fund		46,628	214,352	(229,784)	(2,436)	28,760
Total unrestricted		167,510	214,352	(231,069)	-	150,793
Total funds		241,119	530,702	(547,649)	-	224,172

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 2020

10. Movement on funds *(continued)*

Notes on funds

- (1) In the year ended 31 March 2020 funding was received from BBC CIN to pay for support to Young Carers whose lives are impacted by the misuse of drugs and alcohol.
- (2) Income received from the Volant Charitable Trust, Shared Care Scotland and other charitable trusts to pay for residential trips and breaks for Young Carers.
- (3) 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).
- (4) Walter Scott & Partners Foundation funded the 5-9's work, including groups activity and playdates.
- (5) Funding was 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 Schools Awareness Raising project and Development Worker posts (see note 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 was funded by Walter Scott & Partners Foundation and 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.

Notes to the financial statements *(continued)*
for the year ended 31 March 2020

10. Movement on funds *(continued)*

Notes on funds *(continued)*

- (12) Funding received from the Walter Scott & Partners Foundation, Wessex Youth Trust and other charitable trusts to pay for counselling sessions for Young Carers.
- (13) Funding was received from Castansa & Volant donation for Therapeutic Play.
- (14) YC New Skills/Confidence – funding from various trust funds to provide core life skills and confidence building to young carers through swimming lessons, reading groups and a VIP Girls' Group to help boost the self-esteem of young girls.
- (15) Transitions – the University of Edinburgh and Schuh Trust funded work to continue supporting young carers in their transition from primary to high school.
- (16) Wellbeing project – funded by CEC for work with the Health Opportunities Team (HOT) to focus on young carer wellbeing with bespoke one to one and group work with through the 'It's Okay Not to be Okay' initiative.
- (17) Sibling research – funds received from CORRA's The Listening Fund towards a research project exploring the impact of young carers caring for a sibling, whose role is often overlooked, which will run into 2021.
- (18) Schools Award – Cairn Energy funded the 'We Care' Schools for Young Carers Award which recognises and rewards good practice around identifying and supporting young carers in schools across Scotland by developing approaches, policies and regular self-evaluation, with the aim of reducing or removing the barriers young carers face in accessing a full education.
- (19) Equipment – Radio Forth Cash for Kids funded the purchase of furnishings, storage and equipment to be used by young carers whilst they attend group sessions to make our space more comfortable and functional, and also equipment for a new project working with young carers of siblings.
- (20) Cycling – Edinburgh Airport Community Board funded cycling lessons for young carers affected by drug and alcohol misuse.
- (21) 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.
- (22) 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.

Notes to the financial statements *(continued)*
for the year ended 31 March 2020

11. Analysis of net assets between funds

	Restricted Funds £	Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets	-	13,004	-	13,004
Current assets	54,258	95,000	9,388	158,646
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2020	54,258	108,004	9,388	171,650
	<hr/>	<hr/>	<hr/>	<hr/>
Tangible fixed assets	-	2,033	-	2,033
Current assets	73,379	120,000	28,760	222,139
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2019	73,379	122,033	28,760	224,172
	<hr/>	<hr/>	<hr/>	<hr/>

12. Commitments

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

	2020 £	2019 £
Within one year	20,610	11,295
Within two to five years	9,315	-
	<hr/>	<hr/>

13. Analysis of movement in net funds

	At 1 April 2019 £	Cash flows £	At 31 March 2020 £
Cash at bank	236,693	(107,517)	129,176
Borrowings	-	-	-
	<hr/>	<hr/>	<hr/>
Net funds	236,693	(107,517)	129,176
	<hr/>	<hr/>	<hr/>

14. Related party transactions

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