

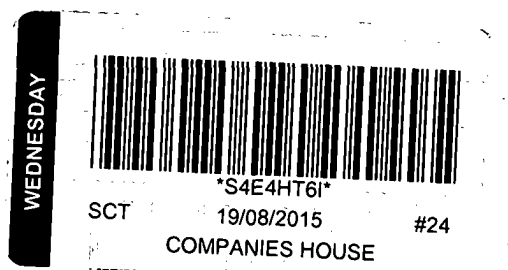
**Carers of West Lothian**  
**SC 226434**

**Directors Annual Report & Accounts**  
for the period from 1<sup>st</sup> April 2014 to 31<sup>st</sup> March 2015

**Carers of West Lothian**

Sycamore House  
Quarrywood Court  
LIVINGSTON  
EH54 6AX

A Company Limited by Guarantee. Registered in Scotland No. SC 226434  
A Scottish Charity No. SC019628



## **Carers of West Lothian SC 226434**

### **Directors' (Trustees) Annual Report**

The Directors (Trustees) present their report and unaudited financial accounts for the period ended 31<sup>st</sup> March 2015.

The Directors who held office during the year were:

Barbara McKenzie (Chairperson)  
Mary Jordan (Treasurer) (appointed 27/01/2015)  
Denise Arbeiter  
Allen Jack  
Ann Pike  
Rachel Annand (appointed 17/03/2015)  
Barbara Strachan (retired 21/10/2014)

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

Carers of West Lothian is a Company Limited by Guarantee and not having a share capital. The governing document is the Memorandum and Articles of Association. It is governed by a Board of Directors (Trustees) appointed by the Members at the AGM.

Policies, procedures and committee remits are fully documented and made available to anyone who asks for access to them. Day to day operations are managed by the Management Team of Carers of West Lothian, but all decisions impacting legal, policy, finance, membership and governance matters are made by the Board.

Carers of West Lothian is a member of the Coalition of Carers in Scotland (COCIS).

### **Objectives**

**As set out in the Memorandum and Articles of Association:** "The Objects of the Company shall be to promote the benefit of carers of West Lothian and its environs without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance the education, further the health and relieve the poverty and distress of such carers."

These objectives fall within the scope of the protected characteristics of the Equality Act 2010 and the Scottish Government's Equality Evidence Strategy 2014 (age, disability, gender reassignment, race, religion and belief, sex, sexual orientation).

### **Activities, Achievements and Performance**

Carers of West Lothian provides information and support to adult carers of all ages and in all caring situations throughout West Lothian. The organisation also provides individual and group support to young carers between the ages of 8 to 18 years. Carers of West Lothian is the only organisation based in West Lothian providing this service solely to unpaid carers. Over recent years the organisation has seen a marked rise in demand for support for carers and in the complexity of the caring role. At the end of March 2015 Carers of West Lothian was in contact with **4,165** carers, an increase of 7% on the previous year.

During this period **940** adult carers received support with carer support workers handling **2,905** enquiries relating to these carers.

The main areas of support requested by carers in 2014/15 related to financial concerns, one-to-one emotional support and listening ear, general information and training for carers.

**276** carers received support through core services. Over and above core activities Carers of West Lothian managed 5 significant projects.

- Supporting Older Carers - service for carers aged 50 years and over who are new to caring, or are experiencing a transition in their caring role. This work has included providing support to carers in employment to help them remain in their job and not to be forced into giving it up due to the pressures of juggling caring and employment. **238** carers benefitted from this service.
- Carer Support Service at St John's Hospital in Livingston - the service supports carers through the hospital discharge process, offering moral support and guidance to ensure that carers are involved as much as possible. **263** carers received help through the hospital service, most of whom received continuing support in the community through the carers centre.
- Dementia Project supports carers caring for someone with dementia. **163** carers received information and support through this project
- Time Out Project provided funding to carers in crisis situations, and carers reaching crisis, to purchase their own short breaks. The funding has contributed to bridging the gap in existing respite provision and has given carers more choice and control. As a result of the project the availability of short breaks from caring for carers in West Lothian has been both widened and increased.
- The Young Carers Project supported **104** young carers between the ages of 8 to 18 years through individual and group work.

The organisation continued to promote volunteer development with a team of 6 operational volunteers providing help on a regular basis in all areas of activity.

Carers of West Lothian continued to facilitate and support the West Lothian Carers Voice Group bringing together individual carers and representatives from carers' groups who are keen to influence the way that local services are delivered.

Through Carers of West Lothian's Strategic Planning Review in January 2014 the organisation has taken into account longer term needs in developing support services for unpaid carers in West Lothian in line with information on demographic changes gained from the 2011 census results. The first stage in this process was the move to larger premises in June 2014 centrally located in Livingston.

This move to larger premises has enabled Carers of West Lothian to enrich the support provided to carers. Events such as an Open Day and Coffee mornings have taken place. In addition to this support, support groups, young carer groups, training sessions, mindfulness sessions, counselling and power of attorney clinics have all taken place in Sycamore House. By creating a better environment Carers of West Lothian plan to expand the services offered to carers over 2015/16.

## **Financial Review**

A Contingency Reserve of £40,000 unrestricted funds is held to cover unexpected financial needs.

The principal sources of unrestricted funding are West Lothian Council and NHS Lothian, who fund core activities on the basis of a Service Level Agreement. Restricted funding is received from a number of sources, including the Big Lottery fund, and is applied to specific time limited projects.

A General Reserve of £134,779 unrestricted funds is held to cover 9 months core running expenses in the event of core funding being withdrawn.

Restricted funds of £318,467 are held covering a range of projects and will be used in accordance with the timeframe of each project.

No funds are in deficit and surplus funds are on deposit with the Bank of Scotland, Santander Business Banking and Scottish Widows Bank.

## **Plans for Future Periods**

Carers of West Lothian aims to continue providing support and a voice for carers and young carers in West Lothian.

## **Directors' (Trustees) Responsibility**

The Directors (who are also trustees for the purposes of charity law) are responsible for preparing the Directors Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Company law requires the directors 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 that period. In preparing these financial statements the directors are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charity SORP;

Make judgements and estimates that are reasonable and prudent;

State whether applicable UK 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 appropriate to presume that the charitable company will not continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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. 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.

This report and the unaudited accounts were approved by the Board of Directors on 28<sup>th</sup> July 2015 and were signed on their behalf by:



Barbara McKenzie  
Director, Chair of the Board

**Carers of West Lothian  
SC 226434**

## **Independent Examiner's Report to the Board of Directors (Trustees) of Carers of West Lothian**

I report on the accounts of the charity for the year ended 31st March 2015.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In my opinion the financial statements give a true and fair view of the state of the company's affairs at 31st March 2015 and of its surplus for the year then ended and have been properly prepared in accordance with the Companies Act 2006.

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Rowe: FCMA CGMA

Rosyth Business Centre, 16 Cromarty Campus, Rosyth KY11 2WX

28<sup>th</sup> July 2015

**Carers of West Lothian**

**SC 226434**

**Statement of Financial Activities 01 April 2014 to 31 March 2015**

<b>Incoming Resources</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Capital Funds</b>	<b>Total 2014-15</b>	<b>Total 2013-14</b>
	£	£	£	£	£
WLC Grant	106,701	0	0	106,701	106,701
NHS Lothian	43,429	0	0	43,429	42,577
Young Carers Project	0	77,865	0	77,865	80,074
Older People Project	0	66,932	0	66,932	66,932
VOCAL (NHS Staff Training)	0	2,956	0	2,956	2,956
Bursaries & Grants	0	2,730	0	2,730	3,900
Time Out Project	0	20,812	0	20,812	12,500
Holistic Therapy	0	0	0	0	0
Carer Support St John's	0	70,913	0	70,913	73,249
Dementia Project	0	34,403	0	34,403	34,403
Signpost	0	6,255	0	6,255	6,255
Counselling	0	5,000	0	5,000	5,000
Cash for kids	0	8,182	0	8,182	0
Siblings Dev Fund	0	4,052	0	4,052	
PQASSO	0	0	0	0	1,575
Other income (donations)	1,722	470	0	2,192	7,426
Bank interest	1,967	0	0	1,967	2,884
YE adjustment	0	0	0	0	0
<b>Total Incoming Resources</b>	<b>153,819</b>	<b>300,569</b>	<b>0</b>	<b>454,389</b>	<b>446,432</b>
<b>Resources Expended</b>					
Cost of generating funds	0	0	0	0	0
Grants payable	0	2,726	0	2,726	3,900
Activities furthering objects	130,768	279,819	0	410,587	390,480
Support costs	0	0	0	0	0
Governance costs	38,925	0	0	38,925	37,977
<b>Total resources used</b>	<b>169,693</b>	<b>282,545</b>	<b>0</b>	<b>452,238</b>	<b>432,357</b>
<b>Net resources before transfer</b>	<b>-15,873</b>	<b>18,024</b>	<b>0</b>	<b>2,151</b>	<b>14,075</b>
<b>Transfer between funds</b>	<b>-1,722</b>	<b>1,722</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>	<b>-17,595</b>	<b>19,746</b>	<b>0</b>	<b>2,151</b>	<b>14,075</b>
<b>Fund balances at 1 April 2014</b>	<b>192,375</b>	<b>298,721</b>	<b>0</b>	<b>491,096</b>	<b>477,021</b>
<b>Fund balances carried forward</b>	<b>174,779</b>	<b>318,467</b>	<b>0</b>	<b>493,246</b>	<b>491,096</b>

# Carers of West Lothian

SC 226434

## Balance Sheet as at 31 March 2015

	<u>2014-15</u>	<u>2013-14</u>
	£	£
<b>Current Assets</b>		
BOS Current Account	32,873	29,571
BOS Business Account	280,017	295,186
Santander Investment	50,437	50,311
Santander Fixed Bond	89,849	88,611
Scottish Widows	52,205	51,817
Prepayments	0	0
Debtors	0	70
Petty Cash	600	600
	<u>505,981</u>	<u>516,165</u>
<b>Current Liabilities</b>		
Sundry Creditor	0	0
Accruals	6,528	11,188
Advance Grant Received	0	0
Advance Income Received	0	0
Year End Adjustment	0	
PAYE / ERC / Pension	6,208	13,882
	<u>12,736</u>	<u>25,069</u>
<b>Net Current Assets</b>	<u><b>493,246</b></u>	<u><b>491,096</b></u>
<b>Liabilities (More than 1 year)</b>	<u>0</u>	<u>0</u>
<b>Total Assets</b>	<u><b>493,246</b></u>	<u><b>491,096</b></u>
<b>Capital &amp; Reserves</b>		
General Reserves	134,779	152,375
Contingency Reserve	40,000	40,000
<b>Total Unrestricted Funds</b>	<b>174,779</b>	<b>192,375</b>
Young Carers Project Fund	74,204	86,705
Older People Service	106,857	94,953
Bursaries & Grants	4	0
Time Out Project	6,670	5,613
Holistic therapy	1,842	755
Carer Support St John's	97,217	85,891
Dementia Project	20,440	19,489
Signpost	0	0
Counselling	4,365	5,315
Cash for Kids	4,539	0
Siblings Dev Fund	2,331	
<b>Total Restricted Funds</b>	<u><b>318,467</b></u>	<u><b>298,721</b></u>
<b>Total Reserves</b>	<u><b>493,246</b></u>	<u><b>491,096</b></u>



For the year ending 31/03/2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

These unaudited accounts on pages 1 to 12 were approved by the Board of Directors (trustees) on 28<sup>th</sup> July 2015 and are signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Mary Jordan', with a stylized flourish at the end.

Mary Jordan

Director & Treasurer

# Notes

## 1. Policies

### Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards in the United Kingdom, the Companies Act 2006, and the Financial Reporting Standard for Smaller Entities (effective January 2007).

The recommendations of Statement of Recommended Practice – 'Accounting and Reporting by Charities' (SORP 2005) have been followed in the preparation of the financial statements.

- b) Investment income is recorded when receivable.
- c) Expenditure on grants is recorded once the Trust has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Trust has not made any grant commitments of more than one year.
- d) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.

## 2. Funds

The Company holds the following funds:

### Unrestricted Funds:

**General Reserve:** Unrestricted funds applicable to the day to day operation of the Company.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£152,375	£153,819	£169,693	£-15,874	£-1,722	£134,779

**Contingency Fund:** Unrestricted funds which the Directors have set aside as a reserve to mitigate unforeseen financial problems. At 31<sup>st</sup> March 2015 the balance of this fund remained unchanged at £40,000.

### Restricted Funds:

**Young Carers Project Fund:** Funds provided specifically for the Young Carers Project including £6,479 NHS Lothian core funding, £41,386 NHS Lothian Carer Information Strategy funding, £30,000 Changing Children's Services funding and £420 donations.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£86,705	£78,285	£90,787	£-12,502	£0	£74,204

**Older People Service:** Funds provided by West Lothian Reshaping Care for Older People Change Fund specifically to support older carers.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£94,953	£66,982	£55,078	£11,904	£0	£106,857

**VOCAL:** Funds provided by VOCAL Carers Centre through NHS Lothian Carer Information Strategy funding to provide NHS staff training.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£0	£2,956	£2,956	£0	£0	£0

**Bursaries & Grants:** Funds, provided as bursaries & grants for specific carers, which are administered by Carers of West Lothian.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£0	£2,730	£2,726	£4	£0	£4

**Time Out Project:** Short Breaks Funding administered through the National Carer Organisations to provide breaks from caring for adult and young carers.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£5,613	£20,812	£19,754	£1,058	£0	£6,670

**Holistic Therapy:** Funds provided for the provision of holistic therapies to carers.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£755	£0	£635	-£635	£1,722	£1,842

**Carer Support St John's:** Funds provided by NHS Lothian Carer Information Strategy to identify and support unpaid carers prior to the discharge from St John's Hospital of a relative or family member.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£85,891	£70,913	£59,588	£11,325	£0	£97,217

**Dementia Project:** Funds provided by West Lothian Reshaping Care for Older People Change Fund to provide support to carers caring for someone with dementia.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£19,489	£34,403	£33,452	£951	£0	£20,440

**Signpost:** Funds provided by NHS Lothian Carer Information Strategy to provide advocacy / carer information and support to parent carers caring for a child with additional support needs.

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£0	£6,255	£6,255	£0	£0	£0

**Counselling:** Funds provided by NHS Lothian Carer Information Strategy (£5,000)

Open	Income	Expenditure	Movement	Transfer	Close
1/4/2014	2014-15	2014-15	2014-15	2014-15	31/03/15
£5,315	£5,000	£5,950	-£950	£0	£4,365

**Cash for Kids:** Funding for young carers from Radio Forth charity

Open 1/4/2014	Income 2014-15	Expenditure 2014-15	Movement 2014-15	Transfer 2014-15	Close 31/03/15
£0.0	£8,182	£3,643	£4,539	£0	£4,539

**Siblings Development Fund:** Funding received from West Lothian Council, Children and Families team to develop group work and residential activities for siblings

Open 1/4/2014	Income 2014-15	Expenditure 2014-15	Movement 2014-15	Transfer 2014-15	Close 31/03/15
£0	£4,052	£1,721	£2,331	£0	£2,331

### 3. Bank

The Company's Bankers are the Bank of Scotland, Broxburn, Santander Business Banking and Scottish Widows.

### 4. Independent Examiner

An audit of the Company's accounts is not required, as gross expenditure was less than £500,000, there is no specific requirement for an audit in the Memorandum and Articles of Association and the Members have not required an audit in accordance with the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006. It is sufficient for the accounts to be examined by an independent examiner. The Company's accounts were examined by David Rowe FCMA of Rosyth Business Centre, 16 Cromarty Campus, Rosyth KY11 2WX.

### 5. Accountant's Fee

The accountant's fee for the examination of the Company's accounts was £500.

### 6. Directors Expenses & Payments

There were no out of pocket expenses reimbursed to Directors during the period. The Directors received no other payments from the Company.

### 7. Principal Officers

Mary-Denise McKernan is the Principal Officer and led the staff team as Centre Manager throughout the period. Further details of the current staff team are included in the Annual Review.

### 8. Staff Costs & Emoluments

The staff costs were as follows:

	Salaries	Employer's NI	Employer's Pension	Total Staff Costs
Core	£91,581.84	£6,084.74	£3,942.48	£101,609.06
Young Carers	£64,353.97	£5,693.77	£3,073.20	£73,120.94
Carer Support St John's	£40,203.08	£3,519.72	£964.67	£44,687.47
Older People	£38,735.83	£755.26	£2,250.87	£41,741.96
Dementia	£26,226.00	£2,521.20	£1,524.24	£30,271.44
<b>Total</b>	<b>£261,101</b>	<b>£18,575</b>	<b>£11,755</b>	<b>£291,431</b>

There was an average of 10.3 full time equivalent employees during the year and none of them was paid more than £50,000.

## **9. Fixed Assets**

It is the Company's policy to write off the entire cost of fixed assets acquired in the year of acquisition. The Company's fixed assets are listed in a register of fixed assets and may only be disposed of and removed from the register on the decision of the Directors.

The total value of fixed assets acquired and written off during the period was £0.

## **10. Mitigation of Risk**

The unrestricted funding from West Lothian Council and NHS Lothian is on the basis of a three year funding agreement which is subject to a joint service contract. The Directors believe that this is a sound basis for funding the Company's core costs.

Restricted project funding is received for a number of projects and the Directors take steps to ensure that the cost of each project is maintained within the funds awarded for the duration of these projects.

The Directors have set aside £40,000 of unrestricted funds as a Contingency Reserve.

The Directors have assessed the risks facing the Company and have taken out insurance policies to mitigate the risk of loss, theft, fire etc. to the Company's assets and to cover the Company's liability to employees and members of the public, including indemnity against possible damages arising as a result of the Company giving poor or incomplete advice.

## **11. Leases**

The Company's principal offices are in the Sycamore House, Livingston and are leased from West Lothian Council. The Directors do not feel that this lease represents any material risk or obligation to the Company.

## **12. Long Term Commitments**

The Company has a 3 year renewable contract with West Lothian Council and NHS Lothian under which services are provided for funds granted.