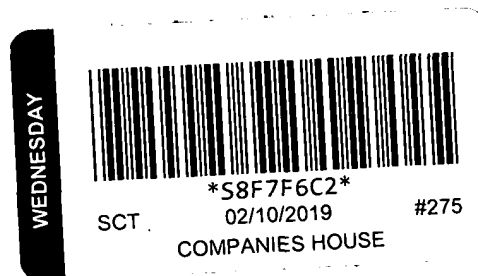


CARERS OF WEST LOTHIAN
(A Company Limited by Guarantee)

DIRECTORS ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2019



CARERS OF WEST LOTHIAN
(A Company Limited by Guarantee)

Legal and administrative information

Directors

Ann Pike (Chair)
Mary Jordan (Treasurer to 31 March 2019)
Jim Nickerson (Treasurer from 1 April 2019) (Appointed 22 February 2019)
Allen Jack
Rachel Annand
Denise Arbeiter (Resigned 28 June 2019)
Barbara McKenzie (Resigned 23 February 2019)
Tyler Cameron (Appointed 27 September 2019)

Chief Executive

Alison Wright (from 11 March 2019)
Mary-Denise McKernan (to 31 January 2019)

Registered Office

Sycamore House
Quarrywood Court
Livingston
EH54 6AX

Auditors

Chiene + Tait LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Bankers

Bank of Scotland	Santander	Scottish Widows Bank
57 East Main Street	Bridle Road	67 Morrison Street
Broxburn	Bootle	Edinburgh
West Lothian	Merseyside	EH3 8YJ
EH52 5EE	L30 4GB	

Solicitors and Employment Advisers

Harper Macleod
The Ca'd'oro
45 Gordon St
Glasgow
G1 3PE

Charity number:

SC019628

Company number:

SC226434

DIRECTORS' REPORT

For the year ended 31 March 2019

The Directors submit their report together with the financial statements for the year ended 31 March 2019.

Objectives and Activities

As set out in the Memorandum and Articles of Association: "The Company shall operate for the public benefit to promote the benefit of carers and individuals with disabilities of West Lothian and its environs without distinction of any protected characteristics. In pursuit of the same, the Company shall associate with statutory authorities, third and private sector organisations, and citizens in a common effort to advance the education, further the health and relieve the poverty and distress of such carers and individuals with disabilities."

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).

Carers of West Lothian ("CoWL") aims to provide support and a voice for carers of all ages and backgrounds and people with a physical or learning disability across West Lothian. We work towards these aims by:

- Providing services which are responsive to need
- Achieving consistently high standards of practice informed by clear evaluation
- Working in partnership with other agencies to enhance support and services to carers and to assist in policy and service development
- Equality of opportunity and the opposing of discrimination
- Respecting the skills and experience of its staff and volunteers and providing opportunities for continuous learning and improvement
- Being an open and accountable organisation that routinely consults with carers and other stakeholders

This is identified and monitored through our Strategic Plan which is set and reviewed regularly by the Board.

Funding is identified and sourced based on identified area of need. In this financial year the main source of funding is West Lothian Council ("WLC"), NHS Lothian and Big Lottery. Outcomes upon which funding has been given, are regularly reviewed and reported back.

Activities, Achievements and Performance

2018/19 has been a busy year and one which has brought changes in key personnel for our organisation.

Our core support remains the provision of information and advice to unpaid adult carers, young carers and people with disabilities. Being able to extend our information and advice service to adults with disabilities has proved seamless as by supporting carers of people with a range of long-term illnesses and disabilities, we have developed a good understanding of the needs of people with disabilities. 2018/19 represented the first of a three-year contract with West Lothian's Integration Joint Board managed through the Health & Social Care Partnership, providing information, advice and support to unpaid carers as well as a baseline support to adults with disabilities.

Looking back over 2018/19, we now have 5,536 carers and people with disabilities registered which represents a 5.9% increase on last year; in the year we provided support to 1,133 adult carers, 151 young carers and 96 people with disabilities. People continue to access support as they need it; some people attend regular peer support groups as well as a training session or a clinic, while others choose to only receive information through our Newsletter.

Looking at how we have supported people in the year, 649 people attended groups or received one to one support, 398 people were provided with information or referred to another organisation. A further 82 people attended our Advice Shop or Legal Clinics and 41 people completed counselling courses. Our coffee mornings, bereavement, dementia, mental health groups continue to be a source of friendships, support and information. 98 people participated in training and workshops ranging from Stress Management, First Aid, Emotional Resilience to Parents Transition, Basic Footcare and Caring at Home with Dementia.

DIRECTORS' REPORT (continued)

For the year ended 31 March 2019

Activities, Achievements and Performance (continued)

We have also seen demand for Mindfulness workshops and counselling grow. In 2019/20 we aim to use this expertise to roll out the disability support service with the provision of counselling, groups and workshops.

We are re-introducing an Annual Review to accompany the Directors Annual Report and Financial Statements this year where you will find more information about the activities and groups we have run to demonstrate the difference our support makes to carers and people with disabilities throughout West Lothian.

We have chosen to present a summary of our key achievements in the supporting Annual Review which accompanies this year's Directors Annual Report and Financial Statements.

Working with Partners and Funders

Once again we find ourselves developing strong partnerships and working with supportive funders this year; we could not deliver many of our services without this support so we would like to say thank you to our funders and partners who continue to work with us.

During 2018/19 we supported 454 people by either referring them to a large number of partners throughout West Lothian or providing them with information. Examples of how we work with partners is shown below.

Morisons Solicitors supported carers with advice on Power of Attorney in particular in the 2018/19 year but ceased trading in the Spring of 2019. We're pleased to report that Blackadders Solicitors will take on these clinics and appointments so that we can continue to offer this much needed support helping service users with legal issues and queries.

Offering West Lothian's Advice Shop clinics from our Sycamore House centre supported 82 carers providing information, advice and income maximisation services to ensure unpaid carers and people with disabilities understand their rights and entitlements with Benefits. Having questions answered and in many cases, increased income for families has relieved financial pressures for a large number of families.

The Ability Centre in Carmondean has become a key partner offering us space to hold drop in activities and information for people with disabilities. The Centre offers a great location to meet up and find information about support throughout West Lothian. We have also been able to hold other events in the centre taking our whole service out to the community.

Once again we continue to work with a number of committed volunteer counsellors who, as students, were supported by our Counsellor to see 41 people this year. We know from feedback these sessions are extremely valuable in allowing people to strike the right balance between their caring role and time for them.

During the year, we worked with St Johns Discharge Hub to run a pilot service to carers with the aim of improving the flow of hospital beds at a time when services are stretched. The pilot started in December 2018 and we work with social workers and ward staff to support carers and families as their relatives are discharged. We hope the pilot will be extended in 2019.

We have once again given out a number of Short Breaks Fund through the Time to Live Fund, allowing 76 carers to receive grants averaging £247. These breaks are always popular and can for some families, be one of only a few opportunities for a change of scene.

This year marks the third year of our BIG Lottery funding which has helped us to expand our core service and we will work hard in the 2019/20 year to replace this with alternative funding. The Robertson Trust funding has enabled us to build on the success of our counselling service and extend it to people with disabilities ensuring equality for all.

Representing Carers and People with Disabilities

We continue to serve on the Integration Joint Board both on the strategy group and the Board, representing the needs of unpaid carers throughout West Lothian. Being part of a number of other key forums and working groups alongside third sector partners, WLC and the NHS Lothian, allows us to ensure the needs of our service users are being met through local policy and development of joint projects.

DIRECTORS' REPORT (continued)

For the year ended 31 March 2019

Activities, Achievements and Performance (continued)

Changes in Personnel

During the 2018/19 year we said thank you and goodbye to two key members of our management team. Mary-Denise McKernan, our CEO for 19 years, retired in January 2019 and Barbara McKenzie, a director since 2004 and Chair for 9 years, retired in February 2019. We will miss them both and want to take this opportunity to thank them for their many years of dedication and hard work in managing COWL through a period of sustained growth.

Ann Pike has taken on the role of Chair and she bring 11 years' experience on the Board and 12 years' experience of the third sector working in Organisational Quality Management. With her experience she will embed best practice and organisational sustainability through a focus on continuous improvement.

Alison Wright joined us in March 2019 as CEO. In her previous roles she managed West Lothian Credit Union and started the now well-established FoodTrain charity in West Lothian. She spent the last five years supporting charities around Scotland with business planning, funding, feasibility work and marketing and joined us in March.

Prior to Alison taking on the CEO role, two of our staff Annmarie Keast and Cath Purves stepped up sharing responsibility as Acting CEO. We would like to thank them for their hard work during this transition period.

Our Board continues to actively seek new Directors and welcomed Jim Nickerson in February; Jim managed Edinburgh Crematorium prior to taking retirement in 2018. Tyler Cameron, a young carer, joined our board in September 2019 and we are delighted he will reflect the needs of younger carers on our board. Tyler is currently at University studying Biomedical Science. We also expect to welcome another carer to our board in October 2019.

Two of our staff also took maternity leave in 2018; we now have two new babies in our COWL family and look forward to welcoming their mothers back to the team in late 2019/20.

Communications

We have produced our Newsletter again this year, with four publications and we hope our readers have enjoyed them. They aim to keep our service users, partners and stakeholder up to date with groups and workshops we are running and from feedback, they are an important part of our communications with everyone.

Alongside the Newsletter we reach out through social media, using Facebook and Twitter and this year we have also started using Instagram to ensure we reach people of all ages. We also worked on a new website in the late part of the 2018/19 year and this went live in May.

Improving our IT Infrastructure

During the year we have heavily invested in IT to both improve efficiency and to improve our management information. New PCs have been purchased replacing old equipment, we have introduced a new interactive website and we have installed a new CRM system, Salesforce. This will allow us to improve our reporting to understand better how service users are using our services and the impact this is having on their lives.

In the next year, we will continue to build up our IT infrastructure investing in IT support, improving security by applying for Cyber Accreditation and building our CRM system. We also hope that 2019/20 will see us linking our services into more communities across West Lothian and will seek funding to purchase laptops and Smartboard technology to enable us to do this efficiently.

Help from Our Volunteers

We would like to thank our volunteers and Directors for their continued support helping us in a variety of roles including young carer support, counselling, serving on our Board and helping out at group activities.

In this year, we have seen the real benefit to both volunteers and carers, of peer volunteers who have lived experience as carers and help to make newly registered carers feel less alone and more welcome when they attend groups. We will develop more volunteering opportunities in 2019/20 enhancing our support mechanisms for our volunteers

DIRECTORS' REPORT (continued)

For the year ended 31 March 2019

Activities, Achievements and Performance (continued)

The Year Ahead

The 2019/20 year will be challenging but with the support of our new CEO and our whole staff and volunteer team, we look forward to working with more carers and people with disabilities. We will do this by building on our core service to offer more and new groups and workshops and by taking our support out to a number of areas in West Lothian, reaching hidden carers and people with disabilities, to support them in their own communities.

Financial Review

2018/19 was another successful year for Carers of West Lothian. CoWL's Big Lottery Fund grant of £372,437 awarded during 2016/17 for 3 years has enabled us to improve the level of support available to carers throughout West Lothian, providing added value to existing statutory funded support for carers.

Total income for the year increased from £568,459 to £617,420 and with expenditure decreasing slightly from £565,061 to £564,517, the net income for the year was £52,903, compared to £3,398 in the prior year.

The net assets and total reserves of Carers of West Lothian as at 31 March 2019 amounted to £637,837.

The principal source of unrestricted funding is West Lothian Health and Social Care Partnership, who fund core activities through a contract awarded as a result of a tender process. Restricted funding is received from a number of sources, including the 3 year Big Lottery funding and is applied to specific time limited projects.

The policy of the charity is to plan to hold a General Reserve of at least £320,880 unrestricted funds to cover 9 months core running expenses in the event of core funding being withdrawn. As at 31 March 2019, unrestricted general reserves amounted to £305,925.

A designated Contingency Reserve of £50,000 unrestricted funds is held to cover unexpected financial needs. This was increased during the year to 31 March 2019 to reflect the growth of the organisation and associated costs.

Project contingency designated funds of £17,415, IT Development and Upgrades and Property maintenance funds of £40,000, and tender restructuring funds of £14,587 were partially spent in the year to 31 March 2019 and released to other funds as they were no longer considered to be required. Amounts of £10,000 and £20,000 have been set aside at the year end for match funding a new project with the Robertson Trust and property maintenance obligations respectively.

Restricted funds of £251,912 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.

A full review of risks facing CoWL has been completed. The primary financial risks relate to the receipt of funding being restricted due to the current economic environment. To this end a full review of the reserves was undertaken, as directed by the Board, to ensure that liabilities were fully understood and mitigated through the financial statements.

The Board agreed to a full review of current and potential future liabilities which would allow Carers of West Lothian to continue to operate for a period of 9 months should funding cease. The figure for 2018/19 has been held in accounting reserves and will be reviewed annually.

DIRECTORS' REPORT (continued)

For the year ended 31 March 2019

Plans for Future Periods

We have now delivered on the first year of our Contract with West Lothian Health and Social Care Partnership to support unpaid carers and adults with disabilities. This has had an impact on our organisation financially as well as operationally, with less funding received through the Contract and more people to support.

To deal with the funding shortfall we will find ourselves in during the 2019/20 year, we have a funding plan which identifies a number of funders we can approach in 2019/20 to secure 3 years funding to alleviate the loss from the Big Lottery funding which comes to an end in July 2019. We expect to approach a number of funders rather than just one as the funding environment for charities across the UK becomes more competitive but we will aim to ensure we develop relationships with funders in the long term to improve our chances of securing funding we need.

The Board have discussed the funding shortfall at length and with a funding plan in place and reserves set aside for statutory obligations to support possible redundancies, we are taking the steps we need to support staff, keep them advised of progress with funding and look at other ways that we can generate income.

A strategy day is planned for early 2019 when we will discuss income generation and we are hoping to secure funding support for consultancy to help us devise a sustainability Plan which will identify how we can increase income from donations and sponsorships and introduce new approaches including legacy giving. We are also going to look at income generation through trading in future years but expect this will initially make small contributions to our costs, rising over the next few years as a proportion of our overall income so that we can reduce our reliance on funding.

As previously mentioned, CoWL continues to align itself with the European Foundation for Quality Management (EFQM) and will use this framework going forward. Following our last self assessment against EFQM standards, we plan to conduct another in 2019/20. Our score in 2017 placed CoWL in the top quartile of organisations using the excellence model. The assessment will enable us to build on our existing strengths in the coming year, and also to focus on areas for improvement. This in turn will assist us in developing appropriate and effective approaches to support the delivery of our new contract.

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. At the end of July 2018 an Extraordinary General Meeting was held and the members approved a revised Memorandum and Articles of Association which incorporates the new additional objective of the provision of support to people with a physical or learning disability across West Lothian.

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), Health & Social Care Alliance Scotland (The Alliance) and Quality Scotland.

New Directors are identified using a variety of techniques, ranging from use of Social Media to knowledge from existing Board members. Initially, potential Directors are invited to meet with the Chair and CEO to ascertain their interest and suitability. Following on from that, potential Board members will be invited to attend 3 Board meetings as observers, before deciding whether they will be invited to be full members of the Board. New members to the Board will be provided with a copy of the Board Members Handbook, which details amongst other things responsibilities and legal aspects of the role and Board meeting protocol. Training is also available annually through Companies House specifically for first time Directors.

DIRECTORS' REPORT (continued)

For the year ended 31 March 2019

Structure, Governance and Management (continued)

The key management personnel of the charity are considered to be the Directors, the Chief Executive, Senior Administrator, the Senior Development worker (Young Carer Service and Adult Service) and staff temporarily acting in the above roles. The remuneration of "Key Management Personnel" is aligned to the Scottish Joint Council (SJC) salary scales with specific sign-off by the Board of where senior personnel sit within these scales.

Reference and Administrative Details

Information about the charity is set out on page 1.

Statement of Directors' Responsibilities

The Directors (who are also Trustees of Carers of West Lothian 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 (United Kingdom Generally Accepted Accounting Practice).

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 Charities SORP (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 Directors 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.

In so far as the Directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board of Directors on 27/9 2019 and signed on behalf of the Board by:



Ann Pike
Director, Chair of the Board

27/9 2019

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF
CARERS OF WEST LOTHIAN**



Opinion

We have audited the financial statements of Carers of West Lothian for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and the related notes. 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors 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.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Directors' Report, 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.

Opinion 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 Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

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

- the charitable company has not kept proper and adequate accounting records 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 Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' Report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Directors' Responsibilities Statement set out on page 7, the Directors (who are also the Trustees 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.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF
CARERS OF WEST LOTHIAN (continued)**



Use of our report

This report is made exclusively 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 charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and the charity's 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 charity, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jeremy Chittleburgh CA (Senior Statutory Auditor)
For and on behalf of
CHIENE + TAIT LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh, EH3 6NL

30 September 2019

Chiene + Tait is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

CARERS OF WEST LOTHIAN
(A Company Limited by Guarantee)

STATEMENT of FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

For the year ended 31 March 2019

	Notes	Un- Restricted Funds £	Restricted Funds £	Total 2019 £	Un- Restricted Funds £	Restricted Funds £	Total 2018 £
Income from:							
Donations and general grants		7,149	8,000	15,149	4,544	8,306	12,850
Charitable activities	3	406,260	194,956	601,216	152,789	401,847	554,636
Investment Income		1,055	-	1,055	973	-	973
Total income		414,464	202,956	617,420	158,306	410,153	568,459
Expenditure on:							
Charitable activities	4	298,460	266,057	564,517	111,021	454,040	565,061
Total expenditure		298,460	266,057	564,517	111,021	454,040	565,061
Net income/(expenditure)		116,004	(63,101)	52,903	47,285	(43,887)	3,398
Transfers between funds	12	(12,799)	12,799	-	-	-	-
Net movement in funds		103,205	(50,302)	52,903	47,285	(43,887)	3,398
Reconciliation of funds							
Fund balances brought forward at 1 April	12,13	282,720	302,214	584,934	235,435	346,101	581,536
Fund balances carried forward at 31 March	12,13	385,925	251,912	637,837	282,720	302,214	584,934

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 14 to 22 form part of these financial statements.

CARERS OF WEST LOTHIAN
(A Company Limited by Guarantee)

BALANCE SHEET

As at 31 March 2019

	Notes	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	8		29,912		-
Current assets					
Debtors and prepayments	9	5,384		5,791	
Cash at bank and in hand		663,561		673,512	
		668,945		679,303	
Liabilities: amounts due within one year	10	61,020		94,369	
Net current assets			607,925		584,934
Total assets less current liabilities			637,837		584,934
Net assets			637,837		584,934
Funds					
Unrestricted funds - general	12	305,925		170,448	
Unrestricted funds – designated	12	80,000		112,272	
			385,925		282,720
Restricted funds	13		251,912		302,214
			637,837		584,934

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Directors on 27 September 2019 and are signed on their behalf by:


Jim Nickerson
Director & Treasurer


Ann Pike
Director & Chair

Company No. SC226434

The notes on pages 14 to 22 form part of these financial statements.

CARERS OF WEST LOTHIAN
(A Company Limited by Guarantee)

STATEMENT OF CASHFLOWS

For the year ended 31 March 2019

	Notes	2019 £	2018 £
Cash provided by operating activities	17	18,906	45,450
Cash flows from investing activities			
Bank interest income		1,055	973
Purchase of fixed assets		(29,912)	-
Cash (used in)/provided by investing activities		(28,857)	973
(Decrease)/increase in cash and cash equivalents in the year		(9,951)	46,423
Cash and cash equivalents at the beginning of the year		673,512	627,089
Cash and cash equivalents at the end of the year		663,561	673,512
		=====	=====
Analysis of cash and cash equivalents			
Cash at bank – current accounts		466,619	477,447
Cash at bank – term deposits		196,942	196,065
		663,561	673,512
		=====	=====

The notes on pages 14 to 22 form part of these financial statements.

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2019

1. Company information

Carers of West Lothian is a company limited by guarantee incorporated and domiciled in Scotland with registered company number SC226434. The registered office and principal place of business is Sycamore House, Quarrywood Court, Livingston, EH54 6AX. The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the company.

2. Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers of West Lothian meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis. The Directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements, and are satisfied that no material uncertainty exists as to the charity's going concern status.

Significant judgements and estimation uncertainty

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. As the estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant, actual results may differ from these estimates. Any such estimates and underlying assumptions are reviewed on an ongoing basis.

The Directors do not consider that any estimates or assumptions have been made in these financial statements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Taxation

Carers of West Lothian's charitable activities fall within the exemptions afforded by part 11 of the Corporation Tax Act 2010. Accordingly, there is no Corporation Tax charge in these financial statements.

Donations, legacies and similar income

Donations, legacies and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the income, it is probable that it will be received and the amount can be measured reliably.

Grants receivable

Grants received, including capital grants, are reflected in the Statement of Financial Activities when relevant conditions for entitlement have been met, it is probable they will be received, and the amounts can be quantified with sufficient reliability. Where donors specify that grants are for particular purposes, this income is included in incoming resources within restricted funds when receivable. Where grants are specifically made for the performance of charitable activities in a period subsequent to the year-end they are deferred and excluded from the Statement of Financial Activities.

Investment income

Income from cash held in deposit bank accounts is included in the year to which it relates.

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

2. Accounting policies (continued)

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, with the exception of support costs which have been allocated to activities on the basis of the estimated usage and application of the relevant cost. Costs of charitable activities consist of those applied by the charity in meeting its charitable objectives. Within support costs are governance costs, which include the costs of general governance of the charity as opposed to direct management inherent in meeting charitable objectives, and are those associated with strategic, constitutional and statutory requirements.

Operating leases

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

Tangible fixed assets

It is the company's policy to write off the entire cost of any fixed assets acquired in the year of acquisition where they are considered to have minimal residual value and a lifespan of less than one year. 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 £5,039 (2018: £nil).

Depreciation

Where fixed assets are capitalised, depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset from the date at which the asset is fully operational as follows:

Computer equipment – 20%

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

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.

Creditors

Creditors are recognised where the 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 or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Funds

Unrestricted general funds are the funds which can be used in accordance with the charitable objects at the discretion of the Directors. Restricted funds are the funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

CARERS OF WEST LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

3. Charitable activities - income	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Support for young carers	-	18,966	18,966	95,452
Support for general carers	20,300	156,192	176,492	436,450
Support for general carers, young carers, and those with disabilities	385,960	-	385,960	-
Carer funding for distribution by COWL	-	19,798	19,798	22,734
	=====	=====	=====	=====
	406,260	194,956	601,216	554,636
	=====	=====	=====	=====

4. Charitable activities - expenditure	Direct Costs	Support Costs	Total 2019	Total 2018
	£	£	£	£
Restricted				
Support for young carers	85,174	1,691	86,865	101,856
Support for general carers	114,006	45,793	159,799	331,843
Carer funding distributed by COWL	19,393	-	19,393	20,341
	=====	=====	=====	=====
	218,573	47,484	266,057	454,040
	=====	=====	=====	=====

Included within support for general carers are bursaries and grants as per note 13.

	Direct Costs	Support Costs	Total 2019	Total 2018
	£	£	£	£
Unrestricted				
Support for general carers, young carers, and those with disabilities	144,338	152,044	296,382	100,878
Tendering costs for new funding contract	-	2,078	2,078	10,143
	=====	=====	=====	=====
	144,338	154,122	298,460	111,021
	=====	=====	=====	=====

5. Support Costs	Unrestricted Costs	Restricted Costs	Total 2019	Total 2018
	£	£	£	£
Staff Costs	50,665	16,889	67,554	57,312
Property Costs	39,678	11,356	51,034	45,721
Equipment and IT Project Costs	19,889	2,026	21,915	9,785
Printing and Stationery	8,154	2,124	10,278	13,602
Postage and Telephone	17,443	4,853	22,296	16,921
Publicity	1,484	506	1,990	1,990
Other supplies and services	3,179	981	4,160	1,466
Subscriptions	1,286	560	1,846	1,628
Volunteer Expenses	4,805	1,388	6,193	7,715
Fees and Consultancy	2,714	6,795	9,509	10,444
Bank Charges and Interest	100	6	106	106
	=====	=====	=====	=====
	149,397	47,484	196,881	166,690
Governance costs				
Audit and accounting fees	4,725	-	4,725	4,165
	=====	=====	=====	=====
	154,122	47,484	201,606	170,855
	=====	=====	=====	=====

CARERS OF WEST LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

6. Net income	2019	2018
	£	£
This is stated after charging:		
Rentals payable in respect of operating leases – land and buildings	31,200	31,200
Audit fees for the year	4,300	4,165
	=====	=====

7. Analysis of staff costs and numbers, director remuneration and expenses, and the cost of key management personnel

	2019	2018
	£	£
Wages and salaries	345,544	361,383
Social security costs	26,294	28,422
Pension costs – annual employer contributions	14,748	14,154
	-----	-----
	386,586	403,959
	=====	=====

No individual employees earned £60,000 or more, excluding employer pension contributions, during the year (2018: £Nil). Out of pocket expenses totalling £Nil (2018: £Nil) were reimbursed during the year in respect of Directors.

The key management personnel of the charitable company during the year comprise the Directors, the Chief Executive, Senior Administrator, the Senior Development worker (Young Carer Service and Adult Service) and staff temporarily acting in the above roles. None of the Directors were remunerated for their duties as Directors during the year. The total employee benefits of the key management personnel of the charitable company during the year were £133,182 (2018: £153,121).

The average number of employees during the period was 17 (2018: 18).

8. Tangible fixed Assets	Computer Equipment
	£
Cost	
At 1 April 2018	-
Additions	29,912

At 31 March 2019	29,912

Accumulated depreciation	
At 1 April 2018	-
Charge for year	-

At 31 March 2019	-

Net book value	
At 31 March 2019	29,912
	=====
At 31 March 2018	-
	=====

CARERS OF WEST LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

9. Debtors and prepayments	2019	2018
	£	£
Prepayments and other debtors	5,384	5,791
	=====	=====
10. Creditors: amounts due within one year	2019	2018
	£	£
Other creditors and accruals	8,372	17,358
Deferred income (note 11)	46,501	69,810
Other taxes and social security costs	6,147	7,201
	-----	-----
	61,020	94,369
	=====	=====

11. Deferred income

Deferred income consists of the following balances, all of which relate specifically to periods subsequent to 31 March 2019:

	2019	2018
	£	£
WLC – Ambition Fund	-	16,667
Cray Trust – grants for visit in May 2019	2,400	4,800
Big Lottery Fund	44,101	40,343
The Robertson Trust	-	8,000
	-----	-----
	46,501	69,810
	=====	=====

Amounts deferred at 31 March 2017 and 2018 were fully released in the subsequent years.

12. Unrestricted funds

	1 April	Income Expenditure		Transfer	31 March
	2018			of funds	2019
	£	£	£	£	£
General reserve unrestricted funds	170,448	414,464	(278,182)	(805)	305,925
Designated funds					
- Contingency reserve	40,000	-	-	10,000	50,000
- Project contingency	17,415	-	-	(17,415)	-
- IT development and upgrade					
and property maintenance	40,000	-	(18,200)	(21,800)	-
- Tender restructuring costs	14,857		(2,078)	(12,779)	-
- Matched funding for Robertson					
Trust project	-	-	-	10,000	10,000
- Property maintenance and dilapidations	-	-	-	20,000	20,000
	-----	-----	-----	-----	-----
	282,720	414,464	(298,460)	(12,799)	385,925
	=====	=====	=====	=====	=====

CARERS OF WEST LOTHIAN
(A Company Limited by Guarantee)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

12. Unrestricted funds (continued)

	1 April 2017	Income	Expenditure	Transfer of funds	31 March 2018
	£	£	£	£	
General reserve unrestricted funds	138,020	158,306	(100,878)	(25,000)	170,448
Designated funds					
- Contingency reserve	40,000	-	-	-	40,000
- Project contingency	17,415	-	-	-	17,415
- IT development and upgrade and property maintenance	40,000	-	-	-	40,000
- Tender restructuring costs	-	-	(10,143)	25,000	14,857
	235,435	158,306	(111,021)	-	282,720

General reserve unrestricted funds will be used at the discretion of the Directors for the general support of all charitable activities.

The **Contingency fund** comprises unrestricted funds which the Directors have set aside as a reserve to mitigate unforeseen financial problems. At 31 March 2019 the balance of this fund was increased to £50,000 to reflect the growth of the organisation and associated costs.

The **Project contingency fund** represents amounts set aside for potential winding up costs of selected restricted funds not covered by existing funding. This is no longer considered to be required by the Directors and has been released to general funds at 31 March 2019.

The **IT development and upgrade and property maintenance fund** represents amounts set aside for Planned IT capacity and technology upgrades, as well as property maintenance commitments. This was released during the year to 31 March 2019 following completion of planned works.

Funds were set aside in the prior year for **Tender restructuring costs** in respect of the new service. Minimal further costs arose during 2018-19 and therefore the balance was transferred back to general unrestricted funds.

The **Property maintenance and dilapidations** fund represents funds set aside for the future maintenance and potential dilapidations relating to the charity's rented premises.

13. Restricted funds

	1 April 2018	Income	Expenditure	Transfer of funds	31 March 2019
	£	£	£	£	£
Young Carers Project Fund	57,792	-	(65,312)	7,520	-
Health and Wellbeing	98,910	-	-	-	98,910
Bursaries & Grants	355	9,648	(9,648)	-	355
Time Out Project	8,581	19,798	(19,393)	-	8,986
Health & Wellbeing	2,277	-	(993)	-	1,284
Carer Support St John's	112,046	-	-	-	112,046
Dementia Project	7,681	-	-	-	7,681
Counselling	4,762	8,000	(18,041)	5,279	-
Cash for Kids	2,382	724	(2,184)	-	922
Siblings Development Fund	1,797	-	(1,797)	-	-
Big Lottery Fund	4,735	128,544	(131,126)	-	2,153
Ambition Fund	896	16,667	(17,563)	-	-
Tesco Bags for Life	-	1,575	-	-	1,575
CATS	-	18,000	-	-	18,000
	302,214	202,956	(266,057)	12,799	251,912

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

13. Restricted funds (continued)

	1 April 2017	Income	Expenditure	Transfer of funds	31 March 2018
	£	£	£	£	£
Young Carers Project Fund	56,996	91,006	(90,210)	-	57,792
Health and Wellbeing	105,215	74,000	(80,305)	-	98,910
VOCAL	-	2,675	(2,675)	-	-
Bursaries & Grants	2,939	6,800	(9,384)	-	355
Time Out Project	6,188	16,479	(14,086)	-	8,581
Health & Wellbeing	3,602	-	(1,325)	-	2,277
Carer Support St John's	102,983	74,500	(65,437)	-	112,046
Dementia Project	13,654	40,000	(45,973)	-	7,681
Signpost	-	6,255	(6,255)	-	-
Counselling	13,250	5,938	(14,426)	-	4,762
Cash for Kids	4,427	3,481	(5,526)	-	2,382
Siblings Development Fund	480	3,000	(1,683)	-	1,797
STV Children's Appeal	-	2,000	(2,000)	-	-
Big Lottery Fund	36,367	80,686	(112,318)	-	4,735
Ambition Fund	-	3,333	(2,437)	-	896
	346,101	410,153	(454,040)	-	302,214

The use of the funds held in each of the restricted funds identified above is limited to the purposes for which the projects were established and for which funding was made available.

Details of the nature of each fund are noted below:

Young Carers Project Fund: Funds provided specifically for the Young Carers Project in the prior year including £6,876 NHS Lothian core funding, £44,862 NHS Lothian Carer Information Strategy funding, £30,000 Changing Children's Services funding, £1,500 Wessex Fund through Scottish Outdoor Centre, £150 staff contribution, Blast from the Past Project, and £7,368 donations.

Health & Wellbeing: Funds provided by West Lothian Council Integrated Joint Board.

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

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

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

Health & Wellbeing: Funds provided for the provision of health & wellbeing activities to carers.

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.

Dementia Project: Funds provided by West Lothian Council Integrated Joint Board to provide support to carers caring for someone with dementia.

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.

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

13. Restricted funds (continued)

Counselling: Funds provided by NHS Lothian Carer Information Strategy (£5,000) and The Robertson Trust (£8,000) in 2017/18, and by the Robertson Trust (£8,000) in 2018/19.

Cash for Kids: Funding for young carers activities and residential from Radio Forth charity.

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

STV Children's Appeal: Funding received for the purposes of giving relief to children and young persons in Scotland affected by poverty.

Big Lottery Fund: Funding to support a three-year project to deliver comprehensive support to approximately 3,000 people with caring responsibilities. Operating throughout West Lothian, the main aim of the project is to provide advice and assistance to adults who have become a carer for the first time, who have experienced a change or an end to their caring role, or if they are caring for an adult with a long-term condition.

Ambition Fund: Funding received from West Lothian Council to support a one-year project to develop and strengthen existing links with secondary schools in West Lothian, to increase 'in-school' support for young carers.

Tesco Bags for Life: Bags of Help is Tesco's local community grant scheme where the money raised by the carrier bag charge in Tesco stores is being used to fund community projects.

CATS: Carers Act Transformation Support Fund is being managed by SCVO on behalf of Scottish Government to give Third Sector organisations the opportunity to improve their capacity to rollout the Carers Act particularly in areas such as IT and data collection.

14. Analysis of net assets between funds

	Fixed Assets	Net Current Assets	Total
	£	£	£
2019			
Unrestricted funds	13,162	372,763	385,925
Restricted funds	16,750	235,162	251,912
	-----	-----	-----
	29,912	607,925	637,837
	=====	=====	=====

Analysis of net assets between funds

	Net Current Assets	Total
	£	£
2018		
Unrestricted funds	282,720	282,720
Restricted funds	302,214	302,214
	-----	-----
	584,934	584,934
	=====	=====

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2019

15. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2019	2018
	£	£
Within one year	8,010	34,524
Between two and five years	-	2,810
	<u>8,010</u>	<u>37,334</u>
	=====	=====

16. Related party transactions

During the year, the charity purchased various information technology services from KGM Design amounting to £2,800 (2018: £2,600). Kris McKernan, the proprietor of KGM Design, is the son of Mary-Denise McKernan, who was the Chief Executive of CoWL until January 2019. The Directors are satisfied that all transactions were made at normal commercial business rates. There are no other related party transactions as defined by the Financial Reporting Standard 102.

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2019	2018
	£	£
Net movement in funds	52,903	3,398
Deduct interest income shown in investing activities	(1,055)	(973)
Decrease/(increase) in debtors	408	1,509
Increase in creditors	(33,350)	41,516
	<u>18,906</u>	<u>45,450</u>
Net cash provided by operating activities	=====	=====

18. Events subsequent to the year end

In April 2019, the charity signed a new five year lease of its existing premises at a cost of £26,000 per annum.