

Care for Carers
Report and Accounts
for the year ended
31 March 2021



Care for Carers
Supporting those who care for others

Charity Number: SC 013450

**Care for Carers
Report and Accounts
For the year ended 31 March 2021**

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Care for Carers

Report of the Management Committee For the Year Ended 31 March 2021

The members of the Management Committee are pleased to present their report and the accounts for the year ended 31 March 2021.

Care for Carers – A Brief Profile.

Care for Carers is a Voluntary Organisation working for carers in Edinburgh since 1989. Care for Carers provides a range of local and citywide support services to carers. Our services are open to all carers across all caring situations. Our residential short break services are open to carers from across Scotland.

Mission Statement.

Our mission statement is simply: 'Supporting those who care for others'.

Structure, Governance and Management

Care for Carers was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 15 June 2012 as a result of a Change to SCIO application by Care For Carers SC013450 which was an Unincorporated Association registered as charity since 25 April 1990. The affairs of Care for Carers are conducted by the members of the Management Committee, who are the trustees of the charity. Other reference and administrative information, including the names of members of the Management Committee, is shown on page 2.

Overview of the Year.

This annual report will be different from any others due to the unprecedented impact of the Covid19 pandemic. Overnight our services had to shift and adapt to providing carers with support, information, activities and events online instead of face to face. Our support services moved to being telephone based. All staff had to relocate to working from home. Our programme of face to face work, group work and short breaks had to be paused for the duration. Stepping Out®, Respitality®, Carefree breaks and all group work and face to face work had to be postponed.

At the beginning of 2020 we were successful with our bid for CEC Edinburgh Health & Social Care Partnership Carers contract funding in relation to Short Breaks and Carers Support funded by the Carers Act Scotland funding stream from Scottish Government. This funding enabled us to extend staff hours and expand our staff team over the year, which proved to be vital in enabling us to cope with the level of support needs and demand for services from carers.

Our support from Creative Breaks and RAS also continued to ensure that remote rural breaks and Astronomy programmes would be able to continue when able to do so. Our grant funding via the Edinburgh Integrated Joint Board also continued. In light of the pandemic all of our funders agreed to support our shift to a different offer of services to carers. They enabled us to deliver what was needed. The team pulled together, we listened to carers, we communicated the identified needs to trustees, funders and partners. We focused on specific areas of need coming through on the phones, they included Emotional support, PPE supplies, Information Updates, Financial Support, Carers Newsletters and IT equipment so these became our main areas of work for 2020-21. Fund-raising plans changed to seek support for all of the above needs.

Care for Carers

Report of the Management Committee (continued)

Referral pathways were interrupted due to the pandemic so the number of direct referrals dropped however because of our Carers Newsletters going out so regularly, contacts on our websites and word of mouth from carers we saw a 28% increase in our membership over the year. Our membership list is currently at 1467 carers. On top of this there have been over 3000 enquiries coming into the office over this past year.

We are part of Shared Care Scotland's Respite model and look forward to this recommencing post pandemic, connecting carers with more flexible short break opportunities. This includes breaks for the carer and the cared for person together.

We continue to be partners with Carefreebreaks. This is a service similar to Respite that offers carers and a companion breaks together. As with Respite the accommodation element of the break is free. These services complement our Stepping Out programme as they offer carers different options. We look forward to Carefree breaks resuming in 2021.

We have been successful over the past year with funding bids to the Creative Breaks Fund, RAS200 (continuing grant) and statutory partners listed above. We have also been supported by a range of trust funds to enable our services to be maintained and developed for the future. We are extremely grateful to these small trust fund donations and grants which allow us to provide additional capacity on services and to develop the organisation in a flexible and responsive manner.

Over the year members of the Management Committee have been working hard on areas such as updating policies, maintaining data information and business planning, newsletter mail-outs and promotion, and one member of the committee has continued the role of reviewing the branding and website for the organisation. We recognise that an ever-increasing number of people access their information via the internet and social media, we know this is something we need to keep pace with and update over the coming year. Remembering that carers have told us they want their information accessible and in a variety of formats. Although we were just at the beginning of learning how to work with a CRM online recording system, it made a huge difference to the staff team when the pandemic hit. Everybody was able to access data securely online which was essential working from home and with individual carers. I am very grateful to the trustees on the board who can support us to manage not only these fundamental transitions in difficult times but to help us to implement them as well. The support of the whole board membership is invaluable to us and as volunteers they have worked harder than ever this year.

Over this year Care for Carers has:

- Dealt with over 5,000 individual contacts and enquiries from carers
- Provided over 12,920 items of PPE to carers
- Provided 105 carers with IT equipment
- Supported carers with funding and hardship applications and referrals, 41 carers received Carer Trust Grants through us and many more carers were signposted to other partners for grant funding support streams.
- Families referred for Food Bank or Meal Delivery services from partners such as Empty Kitchens Full Hearts received over 5000 meals.
- Provided a range of online events and activities such as Art, Boxing & Mindfulness, Yoga, to 510 people.
- Co-ordinated a number of outdoor events such as Drive in Movie nights, Botanic Christmas Light Shows with 168 people taking part
- Organised and facilitated walks over the summer when restrictions allowed.
- Produced, circulated and mailed out 22,500 newsletters.

Care for Carers

Report of the Management Committee (continued)

I would like to finish this overview with thanks to all the people and organisations who have given us support this year. It has never been more needed. To the funders and commissioners who understood that we needed to respond quickly and on the hoof. To all of the staff team, volunteers and trustees who have supported carers to get through this time and to ensure that Care for Carers was one of the organisations rated by carers as having supported them throughout this challenging time.

Ruth MacLennan
CEO

Strategic Planning.

Care for Carers remains a member of Edinburgh Carers Strategic Partnership Group and we were members of the Carers Covid Resilience Group which was operating for the duration of lockdown in 2020.

PPE

During the first lockdown in 2020, unpaid carers could not access PPE from a statutory supply unless they were providing daily personal care to the cared for person. Many carers didn't meet the criteria but they were going out to the shops, using public transport and moving from household to household. A lot of the calls at this time were about how stressed and frightened carers were, they had nothing to protect themselves or the cared for person in terms of PPE. The trustees at Care for Carers quickly took the decision that we should be trying to source PPE including face masks to give to carers for free. We could only buy limited supplies. We were able through our networks and partnerships to find a solution. Feniks volunteers, staff sewed thousands of face masks for us over 6 months of constant sewing, thank you! Volunteer Edinburgh found us 14 new volunteers to help deliver PPE around the city, as well as dropping off emergency shopping and pharmacy supplies. Local garages and their suppliers gave us gloves and then included us in their customer orders for future supplies. Hand sanitiser was supplied by local distilleries, Diageo donated hundreds of bottles of hand sanitiser to us. Edinburgh Airport donated thousands of disposable face masks to us. This was a huge logistical exercise for us as an organisation, sourcing, storing, taking orders, getting PPE delivered quickly was a challenge, involving working 7 days a week for the duration of the first lockdown. We were the main contact with the SMART Centre for carers support on PPE and they did support us with emergency PPE packs for carers who met their criteria and were waiting on a statutory supply.

Still Caring Programme

In response to the restrictions imposed by Covid19 lockdowns we moved activities and events online. We also took the decision to produce quarterly seasonal Still Caring event programmes so we could tweak the activities and offers as they came in and create an evolving and spontaneous programme of breaks. Many carers enjoy the online option for events and this is something that we will continue to provide beyond the pandemic.

The range of activities and events offered online has included;

- Yoga
- Wellbeing Sessions
- Coffee & Chat
- Crochet
- Astronomy
- Art & Wellbeing
- Science events
- Baking & Cooking
- Boxing & Mindfulness
- Virtual Art Gallery trips and talks

Care for Carers

Report of the Management Committee (continued)

- Christmas Wreath Making
- Biology – DNA Jewellery
- Planning for Change

We are always aware that a number of carers will not want to connect online and so as soon as was possible within restrictions and regulations we organised outside and face to face events. The demand for these has been overwhelming, showing the need for people to come back together. Some of the outside events on offer this year included;

- Botanic Garden trips
- Christmas light shows at the botanics
- Drive In Movie nights
- Walking Group trips

The majority of the programme has been open to carers to bring along the cared for person. Many carers have lost replacement care options as a result of the pandemic and this allowed them to enjoy an event or activity together.

Carers Newsletter.

Our Carers Newsletter has always been an important connection between us and the carers we work for but this year it has become vital. The demand for information at the beginning of the pandemic, during lockdowns and in relation to Covid19 updates was high. We moved from producing 6 Carer Newsletters a year to 1 every fortnight at this time, then on a monthly basis. Information was changing so fast, as partners with the Health & Social Care Partnership we were able to get out hard copy formal Carer ID letters to all the carers on our list and keep everybody updated on new resources, Vaccination updates, processes and contacts for carers. We had to get newsletters, printed, filled and posted externally. Over the year we have produced and circulated 22,500 Carer Newsletters, 16,500 more than we would produce in a normal year. This involved a lot of budget and a number of funders supported us to make this happen.

Carers have told us how much this mattered to them, knowing that an update would arrive by post and / or email regularly with all our contact information for staff included so carers knew how to get in touch with any member of the team. The Carer Newsletters went out with a number of attachments and information from service providers across the city.

Staff Training.

This year only online staff training has taken place, staff took part in training on Safeguarding Adults, Suicide Prevention, Risk Assessment and Employment sessions. Care for Carers has been part of the EPIC NHS Lothian Carer Champion training programme online this year. This training targets professionals within the NHS to update their knowledge on carers and carer's issues.

Management Committee.

As a carer-led organisation Care for Carers could not function without the dedicated individuals who make up the board of trustees and run the management committee. The carers on the committee make decisions about work to be carried out and how they see services developing. New members are always welcomed.

Care for Carers

Report of the Management Committee (continued)

Financial Review

Total income for the year was £274,192, with expenditure of £228,026 giving a net increase in funds of £46,166 comprising an increase of £4,969 in restricted funds and an increase of £41,197 in unrestricted funds. Details of income and expenditure are shown in the statement of financial activities on page 9 and the accompanying notes to the accounts.

The main source of income is from grants which totalled £206,291 and are itemised in note 2 on page 13. This is an increase of 32% over the previous year, and largely attributable to new contract funding from City of Edinburgh Council under the Carer Act and emergency covid funding from various sources.. We were also successful in raising £67,125 from Trusts (2020 – £61,200) using professional fundraisers.

Expenditure increased by 32% and is detailed in notes 4 to 9.

Restricted funds of £37,238 have been carried forward as detailed in note 13. The fixed asset fund, representing the value of the fixed assets, is £634 and the unrestricted general fund, which represents the free reserves of the charity stands at £101,304.

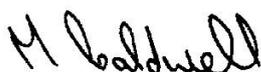
Reserves

The free reserves of the charity are represented by the balance of £101,304 on the general fund. The trustees have concluded that the most appropriate level of reserves is 6 months of operating expenditure. The current balance roughly equates to 5.33 months (previous year – 4.75 months).

Risk Policy

The charity has undertaken an assessment of the major risks and controls are in place.

Signed on behalf of the Management Committee



Chairperson

Member of the Management Committee

Date: 30th December 2021

**Report of the Independent Examiner
To the Management Committee (Trustees) of
Care for Carers**

I report on the accounts for the year ended 31 March 2021 set out on pages 9 to 17.

Respective responsibilities of management committee (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 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.



John Paul FCIE
29 Avon Crescent
Broughty Ferry
Dundee
DD5 3TX

Date: 30th December 2021

Care for Carers

Statement of Financial Activities (including Income & Expenditure Account) For the Year Ended 31 March 2021

		Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income:	Note				
Grants	2	-	206,291	206,291	156,730
Donations & fundraising	3	59,787	8,000	67,787	61,741
Investment income: bank interest		114	-	114	-
Total income		<u>59,901</u>	<u>214,291</u>	<u>274,192</u>	<u>218,471</u>
Expenditure:					
Fundraising costs		18,000	-	18,000	16,200
Staff costs	4	-	107,861	107,861	85,052
Carer Trust grants		-	10,927	10,927	5,465
Carer IT equipment & support		-	26,558	26,558	-
Covid: PPE supplies & other support		-	5,902	5,902	-
Project costs, events & activities	5	-	41,080	41,080	49,573
Other direct costs	6	-	2,002	2,002	1,358
Property costs	7	-	6,021	6,021	5,475
Office costs	8	-	6,350	6,350	5,537
Other administrative expenditure	9	704	2,621	3,325	4,329
Total Expenditure		<u>18,704</u>	<u>209,322</u>	<u>228,026</u>	<u>172,989</u>
Net Income for year		41,197	4,969	46,166	45,482
Net transfers		-	-	-	-
Net movement in funds		41,197	4,969	46,166	45,482
Funds brought forward		<u>60,741</u>	<u>32,269</u>	<u>93,010</u>	<u>47,528</u>
Funds carried forward		<u>101,938</u>	<u>37,238</u>	<u>139,176</u>	<u>93,010</u>

All incoming resources and resources expended are derived from continuing activities. The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The comparative figures are analysed by class in note 14 to the financial statements.

The notes on pages 11 to 17 form part of these financial statements.

Care for Carers

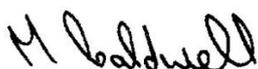
Balance Sheet at 31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	10	<u>634</u>	<u>1,338</u>
Current Assets			
Debtors	11	5,838	7,558
Cash at bank and in hand		<u>151,297</u>	<u>86,696</u>
		157,135	94,254
Creditors			
Amounts falling due within one year	12	<u>18,593</u>	<u>2,582</u>
Net Current Assets		<u>138,542</u>	<u>91,672</u>
Net Assets		<u><u>139,176</u></u>	<u><u>93,010</u></u>
Funds:			
Restricted funds	13	37,238	32,269
Unrestricted general fund	13	<u>101,938</u>	<u>60,741</u>
Total Funds		<u><u>139,176</u></u>	<u><u>93,010</u></u>

The accounts have been prepared in accordance with the Charities SORP (FRS 102).

The accounts on pages 9 to 17 were approved by the Management Committee on 16th December 2021 and are signed on their behalf by:

Signed:



Chairperson

Member of Management Committee

Date: 30th December 2021

The notes on pages 11 to 17 form part of these financial statements.

Care for Carers

Notes to the Financial Statements For the year ended 31 March 2021

1. Accounting Policies

Basis of Accounting

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of the Charities SORP (FRS 102): 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)'; and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity has applied the alternative structure allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. It has also taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

Going Concern Basis

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have a reasonable expectation that the charity 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.

Income

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met, the income has been received or receipt is considered probable and the amount can be measured reliably.

Income from annual grants is recognised in the period to which the grant relates. Any grants received in advance or arrears are included as deferred or accrued income as relevant. Any grants or donations received for performance in a future financial period are also included in deferred income.

Income from other grants and donations is recognised on receipt. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Expenditure

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

Pension costs

The charity contributes to the NEST pension scheme. Contributions are charged to expenditure as they become payable.

(accounting policies continued on next page)

Care for Carers

Notes to the Financial Statements For the year ended 31 March 2021

1. Accounting Policies (continued)

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of each asset over its estimated useful life and is charged at 25% of cost per annum for equipment and fittings.

Generally assets with a cost or valuation less than £100 are not capitalised.

Taxation

Care for Carers is a recognised charitable body and is exempt from corporation tax on its charitable activity. It is not registered for VAT and expenditure includes VAT where appropriate.

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, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Other basic financial instruments

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

Funds

Unrestricted funds can be used in accordance with any of the charitable objects at the discretion of the trustees.

Designated funds are set aside for particular purposes by the trustees. These include a fixed asset fund, which is equivalent to the net book value of tangible fixed assets.

Restricted funds 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.

Accounting estimates

The trustees do not consider that there are any areas of the financial statements where significant judgements are being carried out.

Care for Carers

Notes to the Accounts For the Year Ended 31 March 2021

2. Grants	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Edinburgh Integrated Joint Board	-	71,886	71,886	80,813
NHS for Carer Support Team	-	17,091	17,091	22,788
Shared Care Scotland	-	11,369	11,369	14,395
Royal Astronomical Society (RAS 200) <i>to develop Astronomy breaks</i>	-	8,000	8,000	5,000
Carer Trust grants	-	11,527	11,527	5,726
Bank of Scotland Foundation (See Note below)	-	2,602	2,602	13,008
City of Edinburgh Council <i>Contract funds under the Carers Act</i>	-	30,478	30,478	-
<i>towards carer support H & SC</i>	-	6,958	6,958	-
<i>towards cost of newsletter</i>	-	2,160	2,160	-
Covid support grant for setting up remote working	-	9,540	9,540	-
Coronavirus Emergency grant for newsletter costs	-	7,680	7,680	-
Wellbeing fund to provide IT equip & support to carers	-	19,500	19,500	-
Lifecare to provide IT equip & support to carers	-	5,000	5,000	-
Foundation Scotland for Coll trip	-	2,000	2,000	-
Edinburgh University for activities	-	500	500	-
Robertson Trust <i>for Short Breaks Co-ordinator post</i>	-	-	-	15,000
Total grants	<u>-</u>	<u>206,291</u>	<u>206,291</u>	<u>156,730</u>

Note

The grant was for remote rural Stepping Out residentials. As a result of the pandemic it was agreed that the grant could be used to support the cost of Carers Newsletters, activities and events instead.

3. Donations & fundraising	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Trusts	59,125	8,000	67,125	61,200
Individual donations & other	662	-	662	541
	<u>59,787</u>	<u>8,000</u>	<u>67,787</u>	<u>61,741</u>

4. Staff costs:	£	£
Gross salaries	100,038	79,686
Working from home allowance	1,664	-
Employer's NIC	7,274	5,665
Employment Allowance	(4,000)	(3,000)
Employer's pension	2,885	2,353
Recruitment & PVG	-	348
Total staff costs	<u>107,861</u>	<u>85,052</u>

Care for Carers

Notes to the Accounts (continued)

4. Staff costs (continued)	2021	2020
The average number of employees on a head count basis	<u>5.7</u>	<u>5.2</u>
No employee received emoluments of more than £60,000 in the current or previous year.		
No emoluments were paid to members of the management committee during the year, nor in the previous year.		
No travel expenses were reimbursed in either year.		
5. Project costs, events & activities	2021	2020
	£	£
Tutors & workers	6,759	7,510
Venue costs	1,517	21,683
Events & outings	11,356	10,347
Catering supplies	235	2,943
Travel	(625)	4,285
Mailings	21,838	2,805
	<u>41,080</u>	<u>49,573</u>
6. Other direct costs		
Staff training & conferences	50	246
Subscriptions	1,952	1,112
	<u>2,002</u>	<u>1,358</u>
7. Property costs		
Rent	5,000	4,708
Property maintenance	170	232
Insurance	851	535
	<u>6,021</u>	<u>5,475</u>
8. Office costs		
Stationery & supplies	2,098	1,855
Photocopying	190	875
Post	1,236	1,162
Phone	2,826	1,645
	<u>6,350</u>	<u>5,537</u>
9. Other administrative expenditure		
Independent examination	530	520
Trade mark costs	-	350
Payroll services	729	687
Other professional fees	720	1,890
Depreciation	704	796
Bank charges	88	86
Misc	554	-
	<u>3,325</u>	<u>4,329</u>

Care for Carers

Notes to the Accounts (continued)

10. Tangible Fixed Assets	Office equipment	
Cost	£	
At 1 April 2020	5,288	
Additions in year	-	
At 31 March 2021	<u>5,288</u>	
Depreciation		
At 1 April 2020	3,950	
Charge for period	704	
At 31 March 2021	<u>4,654</u>	
Net Book Value		
At 31 March 2021	<u>634</u>	
At 31 March 2020	<u>1,338</u>	
11. Debtors	2021	2020
	£	£
Prepayments	<u>5,838</u>	<u>7,558</u>
	<u>5,838</u>	<u>7,558</u>
12. Creditors	£	£
Tax & social security	2,883	1,601
Accruals	710	981
Deferred income (see below)	<u>15,000</u>	-
	<u>18,593</u>	<u>2,582</u>
<i>Details of deferred income</i>		
Robertson Trust		
<i>for Short Breaks Co-ordinator post</i>	<u>15,000</u>	-
	<u>15,000</u>	-
<i>Movement in deferred income</i>		
Opening balance at 1 April	-	3,798
Amount released to income in year	-	(3,798)
Amount deferred in year	<u>15,000</u>	-
Closing balance at 31 March	<u>15,000</u>	-

Care for Carers

Notes to the Accounts (continued)

13. Movement on Funds

	At 1/4/20 £	Incoming Resources £	Outgoing Resources £	At 31/3/21 £
Restricted funds:				
Edinburgh Integrated Joint Board	-	71,886	(71,886)	-
Bank of Scotland Foundation <i>for Carers Newsletters & activities</i>	13,008	2,602	(15,610)	-
Robertson Trust <i>for Short Breaks Co-ordinator post</i>	15,000	-	(15,000)	-
City of Edinburgh Council <i>Contract funds under the Carers Act</i>	-	30,478	(30,478)	-
<i>towards carer support H & SC</i>	-	6,958	(6,958)	-
<i>towards cost of newsletter</i>	-	2,160	(2,160)	-
Covid support grant <i>for setting up remote working</i>	-	9,540	(9,540)	-
Coronavirus Emergency grant <i>for newsletter costs</i>	-	7,680	(7,680)	-
Wellbeing fund <i>to provide IT equip & support to carers</i>	-	19,500	(19,500)	-
Lifecare <i>to provide IT equip & support to carers</i>	-	5,000	(5,000)	-
Foundation Scotland <i>for Coll trip</i>	-	2,000	(452)	1,548
Edinburgh University <i>for activities</i>	-	500	(500)	-
NHS (Carer Support Team)	-	17,091	(10,133)	6,958
Shared Care Scotland: Creative Breaks	4,000	11,369	(3,498)	11,871
Royal Astronomical Society (RAS 200)	-	8,000	-	8,000
Carer Trust grants	261	11,527	(10,927)	861
Other Trust grants				
for Drive-in	-	1,000	-	1,000
for PPE	-	2,000	-	2,000
for staff costs	-	4,000	-	4,000
for carers IT equip & support	-	1,000	-	1,000
Total restricted	<u>32,269</u>	<u>214,291</u>	<u>(209,322)</u>	<u>37,238</u>
Unrestricted funds:				
General fund	59,403	59,901	(18,000)	101,304
Fixed asset fund (a)	<u>1,338</u>	<u>-</u>	<u>(704)</u>	<u>634</u>
Total unrestricted	<u>60,741</u>	<u>59,901</u>	<u>(18,704)</u>	<u>101,938</u>
Total funds	<u><u>93,010</u></u>	<u><u>274,192</u></u>	<u><u>(228,026)</u></u>	<u><u>139,176</u></u>

(a) The fixed asset fund represents the net book value of fixed assets. Depreciation for each period is charged to the fund and the cost of assets purchased is transferred in.

Care for Carers

Notes to the Accounts (continued)

Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds Fixed Assets	General	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	634	-	634
Debtors	-	-	5,838	5,838
Cash at bank & in hand	52,238	-	99,059	151,297
(Less) Creditors	<u>(15,000)</u>	<u>-</u>	<u>(3,593)</u>	<u>(18,593)</u>
Net Assets	<u>37,238</u>	<u>634</u>	<u>101,304</u>	<u>139,176</u>

14. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2020.

The following provides an analysis by class of the comparative figures in the SOFA as required by paragraph 4.2 of the Statement of Recommended Practice for Charities.

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Income:			
Grants	-	156,730	156,730
Donations & fundraising	<u>61,741</u>	<u>-</u>	<u>61,741</u>
Total income	<u>61,741</u>	<u>156,730</u>	<u>218,471</u>
Expenditure:			
Fundraising costs	16,200	-	16,200
Staff costs	10,168	74,884	85,052
Carer Trust grants	-	5,465	5,465
Project costs, events & activities	-	46,768	46,768
Other direct costs	-	1,358	1,358
Property costs	5,475	-	5,475
Office costs	6,343	1,999	8,342
Other administrative expenditure	<u>4,329</u>	<u>-</u>	<u>4,329</u>
Total Expenditure	<u>42,515</u>	<u>130,474</u>	<u>172,989</u>
Net income for year	<u>19,226</u>	<u>26,256</u>	<u>45,482</u>
Net movement in funds	<u>19,226</u>	<u>26,256</u>	<u>45,482</u>
Funds brought forward	<u>41,515</u>	<u>6,013</u>	<u>47,528</u>
Funds carried forward	<u><u>60,741</u></u>	<u><u>32,269</u></u>	<u><u>93,010</u></u>