

Company Registration Number: SC202715  
Scottish Charity Number: SC029700

**MECOPP (Minority Ethnic Carers of People Project)  
(Limited by Guarantee)**

**ANNUAL REPORT and FINANCIAL STATEMENTS**

**For the year ended 31 March 2021**



**MECOPP (Minority Ethnic Carers of People Project)**

**ANNUAL REPORT and FINANCIAL STATEMENTS**

**For the year ended 31 March 2021**

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**MECOPP (Minority Ethnic Carers of People Project)**

**ANNUAL REPORT and FINANCIAL STATEMENTS**

**For the year ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Board of Directors**

The following were Directors of the company and trustees of the charity during the year:

K Singh (Chair)  
A L Munro  
I Pandya  
J Halley

**Executive Staff**

M Chiwanza - Chief Executive

**Bankers**

Bank of Scotland  
6 Picardy Place  
Edinburgh  
EH1 3JT

**Independent Auditor**

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

**Registered Office**

Norton Park SCIO  
57 Albion Road  
Edinburgh  
EH7 5QY

**Company Number**

SC202715

**Scottish Charity Number**

SC029700

## **MECOPP (Minority Ethnic Carers of People Project)**

### **ANNUAL REPORT of the DIRECTORS**

#### **For the year ended 31 March 2021**

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2021.

#### **Objectives and Activities**

The objects for which MECOPP is established are to benefit black and minority ethnic carers, and carers with protected characteristics caring for an individual or individuals who require such care because of age, infirmity, ill-health or other condition of need, in the area of Edinburgh, the Lothian's and elsewhere and in particular to advance the education, increase the health and welfare and relieve the poverty, distress and sickness of such carers.

Operational and strategic aims and objectives are set out in the organisation's three-year Business Plan. The performance of the organisation against its objectives is measured through annual targets, agreed by the Board and with funders and contained in the annual work plan.

MECOPP provides the following services: a multi-lingual advice and information service; advocacy and casework support; education and training opportunities; social, recreational, therapeutic and healthy living activities; individual support; and personal development opportunities. MECOPP also provides input into policy, service, and staff development for partner organisations.

#### **Achievements and Performance**

In this period, MECOPP has again worked hard to ensure its ongoing financial sustainability and is pleased to report that the organisation has successfully secured additional funding from a range of sources.

MECOPP is funded by Edinburgh Council for £31,446 annually for the Chinese Healthy Living Project and this continues to be in place until March 2022. In addition, we receive funding for the South Asian Carer Support Service and the Chinese Support Service of £64,794 annually, funded by the Lothian Integrated Joint Board which is in place until March 2022. Furthermore, we have a two-year funding from the Scottish Government to support increased access to Cancer Screening programmes. This work is part of the National Cancer Screening Strategy to address health inequalities and was in place until December 2020.

MECOPP also received continuation funding of £72,934 yearly from the Scottish Government to support more general work on Self-directed Support and Community Brokerage, and this will remain in place until March 2022.

The Chinese Dementia Project was funded by the Life Changes Trust for two and half years and was in place until December 2020. We have successfully secured a further grant of £15,000 to extend the project until July 2021 to support Chinese people affected by dementia, by providing accessible information and reducing digital exclusion.

The Gypsy/Traveller Carers' Project continues to raise the profile and needs of this specific community across Scotland. An extension to our current Scottish Government funding for both the Gypsy/Traveller Carers' Project and the Women's Voices Project has been confirmed to the end of September 2021.

Additional funding of £354,345 over two years was also secured to develop a community health project to improve health outcomes and reduce health inequalities for the Gypsy/Traveller community. It is anticipated that this project will begin in 2021/2022.

Funding of £40,170 was also awarded for a one year project to explore the nature and extent of food insecurity within the community.

Additional funding of £10,000 from the Scottish Government Equality Unit was also secured to develop engagement with male Gypsy/Travellers. This work will commence in 2021/2022.



## **MECOPP (Minority Ethnic Carers of People Project)**

### **ANNUAL REPORT of the DIRECTORS (continued)**

#### **For the year ended 31 March 2021**

#### **Achievements and Performance (continued)**

Significant additional funding was awarded by the Scottish Government to support the Gypsy/Traveller community across Scotland through the COVID-19 pandemic. Additional services were set up to support mental health and wellbeing, improve financial resilience and increase digital connectivity.

Existing funding commitments from Perth & Kinross Council and NHS Lothian were also renewed.

Continuation funding from Shared Care Scotland of £13,306 to support short break activities for Gypsy/ Traveller Carers was secured and is in place for another year.

Scottish Government funding for the CEO post of £42,500 has been renewed for another year.

#### **Changes in Office Working**

At the end of March 2020 all MECOPP staff moved to home working as a result of public health restrictions. Where possible, services were moved on-line, and an extensive period of re-design was undertaken to continue to support communities. The purchase of additional hardware to enable home working was made possible by a grant awarded from The Baring Foundation.

Members of staff have continued to provide services within public health restrictions. Where this has necessitated adaptation to service delivery, this has been done with the agreement of funders.

#### **Financial Review**

There was a net increase in funds of £22,402 (2020: increase of £22,304) over the year comprising an increase of £24,997 (2020: increase £2,604) in restricted funds and a decrease of £2,595 (2020: increase of £19,700) in unrestricted funds. Analysis between restricted and unrestricted funds is shown in the statement of financial activities on page 9 and further details of each fund are shown in note 11 on pages 18 and 19. Detailed analyses of grants received, and resources expended during the year are shown in notes 3 to 7 on pages 13 to 17.

There has been a decrease in both income and expenditure this year. Income has decreased by £54k (9.3%) while expenditure has decreased by £55k (9.7%).

Grants of £328,001 (2020: £53,117), relating to the following year, have been deferred, as shown in note 4.

#### **Reserves policy**

The free reserves of the charity are represented by the balance on the general fund. The aim is to maintain these reserves at a level representing at least three months of unrestricted and fixed overhead expenditure as a contingency against any break in funding. The present balance of £70,887 has achieved this target. In addition to these unrestricted reserves, restricted reserves of £133,337 were held at the year end.

#### **Plans for Future Periods**

Ensuring the financial sustainability of the organisation will continue to be a priority for the Directors and Senior Management Team. Much of the income secured in this period has been one-year continuation funding to ensure continuity of services during the pandemic. In the next financial year, the Directors and Senior Management Team will concentrate efforts on securing longer term funding for existing services and developing new streams of income.

Plans include 3-year funding applications for the Gypsy/Traveller Carers Project and the BAME Carers Support Service respectively.

Efforts will continue to be made to reduce expenditure across the organisation.



## **MECOPP (Minority Ethnic Carers of People Project)**

### **ANNUAL REPORT of the DIRECTORS (continued)**

#### **For the year ended 31 March 2021**

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

MECOPP (Minority Ethnic Carers of People Project) is incorporated as a company limited by guarantee and is a registered Scottish charity. The liability of members is limited to ten pence each. The company is governed by the terms of its Memorandum and Articles of Association.

Directors are appointed to the Board from the members of the organisation at the Annual General Meeting (AGM). The members of the Board are also the trustees of the charity and are referred to as the "Management Committee" in the company's Articles. The Board also has the power to co-opt additional Directors. Officers are elected at the first Board meeting following the AGM.

There is an induction programme for each newly appointed Director. Additional training needs are identified through a training audit and the requisite training provided. Additionally, individual staff members, on a rotational basis, present an overview and update of their work at Board meetings.

Day to day decision making is devolved to the Chief Executive by the Board. In exercising authority and decision-making powers, the Chief Executive is required to abide by the policies and procedures of the organisation and these stipulate when the prior approval of the Board is required in any matter. The Chief Executive reports to the Directors at Board meetings every 8 weeks.

Further reference and administrative information is shown on page 1, including those who served as Directors during the year.

#### **Key Management Personnel**

The Directors, the CEO, the two Senior Managers (Gypsy/Traveller National Programme Lead and the Finance Officer) are considered to be the Key Management Personnel. The directors are not remunerated for their services and the remuneration of the other key management personnel is set with reference to sector benchmarks and budget constraints.

#### **Risk management**

The Directors have reviewed the major risks affecting the charity. The key risks facing the charity are those connected with security of funding streams and the related impact on service provision; and those connected with succession planning at Board level. The charity has ongoing negotiations with existing funders and makes applications to other bodies as required to secure income streams. It is undertaking various strategies to recruit new members to the Board. The Directors consider that appropriate procedures are in place in order to mitigate the identified risks.

MECOPP has developed a comprehensive Risk Register which is reviewed regularly and discussed at board meetings.

#### **Statement of Directors' responsibilities**

The Directors (who are also trustees of MECOPP for the purposes of charity law) are responsible for preparing the Annual 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 apply them consistently;
- observe the methods and principals in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any 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 charity will continue in operation.

**MECOPP (Minority Ethnic Carers of People Project)**

**ANNUAL REPORT of the DIRECTORS (continued)**

**For the year ended 31 March 2021**

**Statement of Directors' responsibilities (continued)**

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.

**Auditor**

A resolution will be proposed that Chiene +Tait LLP be re-appointed as auditor to the company for the ensuing year.

**Small Company Provisions**

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

**BY ORDER OF THE BOARD**

  
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**Mrs K Singh**  
**Director**

4/11/21  
Date





## **Opinion**

We have audited the financial statements of MECOPP (Minority Ethnic Carers of People Project) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The directors are responsible for the other information. The other information comprises the information included in the Annual Report of the Directors, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.





**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Annual Report of the Directors 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 charitable 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 in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

**Responsibilities of Directors**

As explained more fully in the Directors' responsibilities statement set out on page 5, the Directors (who are also the trustees of the charitable company for the purposes of charity 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 Directors 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 Directors 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 Directors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.





**Auditor's responsibilities for the audit of the financial statements (Continued)**

Our audit procedures were designed to respond to risks of material misstatement in the accounts, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

We focused on laws and regulations that could give rise to a material misstatement in the company's accounts. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management and the directors;
- review of minutes of Board Meetings throughout the period;
- review of legal correspondence or invoices, and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Malcolm Beveridge CA (Senior Statutory Auditor)**  
**For and on behalf of**  
**Chiene + Tait LLP**  
**Chartered Accountants and Statutory Auditor**  
**61 Dublin Street**  
**Edinburgh**  
**EH3 6NL**

.9 November 2021.....  
Date

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

**MECOPP (Minority Ethnic Carers of People Project)**

**STATEMENT of FINANCIAL ACTIVITIES (incorporating Income and Expenditure Account)**

**For the year ended 31 March 2021**

	Note	Un- Restricted Funds £	Restricted Funds £	Total 2021 £	Un- Restricted Funds £	Restricted Funds £	Total 2020 £
<b>Income from:</b>							
Donations		374	-	374	-	196	196
Charitable activities	3	10,364	517,334	527,698	-	579,120	579,120
Other trading activities		191	-	191	26	3,262	3,288
Investment income		75	-	75	217	-	217
<b>Total income</b>		<b>11,004</b>	<b>517,334</b>	<b>528,338</b>	<b>243</b>	<b>582,578</b>	<b>582,821</b>
<b>Expenditure on:</b>							
Charitable activities	5	13,599	492,337	505,936	60,851	499,666	560,517
<b>Total expenditure</b>		<b>13,599</b>	<b>492,337</b>	<b>505,936</b>	<b>60,851</b>	<b>499,666</b>	<b>560,517</b>
<b>Net income/(expenditure)</b>		<b>(2,595)</b>	<b>24,997</b>	<b>22,402</b>	<b>(60,608)</b>	<b>82,912</b>	<b>22,304</b>
Gross transfers between funds	11	-	-	-	80,308	(80,308)	-
<b>Net movement in funds</b>		<b>(2,595)</b>	<b>24,997</b>	<b>22,402</b>	<b>19,700</b>	<b>2,604</b>	<b>22,304</b>
<b>Funds brought forward</b>		<b>73,482</b>	<b>108,340</b>	<b>181,822</b>	<b>53,782</b>	<b>105,736</b>	<b>159,518</b>
<b>Funds carried forward</b>	11	<b>70,887</b>	<b>133,337</b>	<b>204,224</b>	<b>73,482</b>	<b>108,340</b>	<b>181,822</b>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

**MECOPP (Minority Ethnic Carers of People Project)**

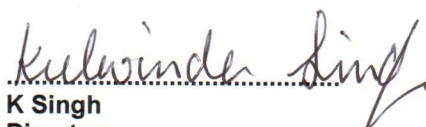
**BALANCE SHEET**

**As at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	1,320	2,639
		-----	-----
<b>Current assets</b>			
Debtors	9	5,292	8,706
Cash at bank and in hand		550,973	246,305
		-----	-----
		556,265	255,011
<b>Creditors: amounts falling due within one year</b>	10	353,361	75,828
		-----	-----
<b>Net current assets</b>		202,904	179,183
		-----	-----
<b>Total net assets</b>		204,224	181,822
		=====	=====
<b>Funds</b>			
Unrestricted funds	11	70,887	73,482
Restricted income funds	11	133,337	108,340
		-----	-----
<b>Total funds</b>		204,224	181,822
		=====	=====

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 4 November 2021

  
.....  
**K Singh**  
**Director**

**Company number: SC202715**

The notes on pages 12 to 20 form part of these financial statements.



**MECOPP (Minority Ethnic Carers of People Project)**

**STATEMENT OF CASHFLOWS**

**For the year ended 31 March 2021**

	Notes	2021 £	2020 £	
<b>Cash flow generated by operating activities:</b>				
Net cash generated by operating activities	15	304,593	22,714	
<b>Cash flows from investing activities</b>				
Interest received		75	217	
Purchase of property, plant and equipment		-	(3,958)	
Net cash provided by/(used in) investing activities		75	(3,741)	
<b>Change in cash and cash equivalents in the reporting period</b>		304,668	18,973	
<b>Cash and cash equivalents at the beginning of the year</b>		246,305	227,332	
<b>Cash and cash equivalents at the end of the year</b>		550,973	246,305	
<b>Analysis of cash and cash equivalents</b>				
Cash at bank		550,972	246,156	
Petty cash		1	149	
		550,973	246,305	
<b>Analysis of changes in net debt</b>				
	<b>At start of year £</b>	<b>Cash flows £</b>	<b>Other non-cash changes £</b>	<b>At end of year £</b>
Cash and cash equivalents	246,305	304,668	-	550,973

The notes on pages 12 to 20 form part of these financial statements.

## **MECOPP (Minority Ethnic Carers of People Project)**

### **NOTES to the FINANCIAL STATEMENTS**

#### **For the year ended 31 March 2021**

#### **1. Company information**

MECOPP (Minority Ethnic Carers of People Project) is a private company limited by guarantee incorporated and domiciled in Scotland with registered company number SC202715. The registered office is Norton Park SCIO, 57 Albion Road, Edinburgh, EH7 5QY. The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the charitable company.

#### **2. Accounting Policies**

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

The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition – October 2019) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and applicable company and charity law.

MECOPP is a Public Benefit Entity (PBE) as defined in FRS 102.

##### **Going concern**

The financial statements have been prepared on a going concern basis. The Directors have assessed the charity's ability to continue as a going concern and the uncertainties associated with this matter as a consequence of Covid-19 as set out in note 14. The Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the income, it is probable that the income will be received and where it can be measured reliably.

Annual grants are therefore recognised in the period to which the grant relates, and any annual grants received in advance are included as deferred grants in creditors. Income from other grants and donations is recognised on confirmation that it is receivable provided any conditions for use of the grant have been fulfilled. 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.

Other trading income, which is primarily from providing training and consultancy, is recognised in the period to which it relates.

##### **Expenditure**

All expenditure and liabilities, including redundancy payments, are accounted for on the accruals basis and recognised when there is a legal or constructive obligation, where the amount can be reliably measured and where it is probable that the amount will be settled.

As far as possible costs are attributed directly to the various categories of charitable activity. Staff costs are allocated on the basis of time spent on each activity by employees and other overheads according to estimated usage.

Governance costs are a component of support costs and are those costs associated with constitutional and statutory requirements and strategic management such as the preparation and examination of the annual accounts, legal advice and costs related to meetings of the Directors and members.

## MECOPP (Minority Ethnic Carers of People Project)

### NOTES to the FINANCIAL STATEMENTS (continued)

#### For the year ended 31 March 2021

## 2. Accounting Policies (continued)

### Tangible fixed assets and depreciation

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

Office equipment and furniture - 33 1/3% per annum & 25% per annum

Assets costing less than £2,000 are not capitalised in the balance sheet.

### Financial instruments (financial assets and financial liabilities)

The charity has only basic financial assets and liabilities comprising income debtors, cash at bank and creditors for operating costs. These assets and liabilities are initially recorded at cost and subsequently at the amounts expected to be received or paid.

### Taxation

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

### Pensions

The company participates in a defined contribution personal pension scheme. Contributions are charged to expenditure as they become payable under the rules of the scheme.

### Funds

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

Restricted income 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.

Further explanation of the nature and purpose of each fund is set out in note 11 to the financial statements.

### Areas of significant judgement and uncertainty

In applying the above accounting policies, the Directors have exercised their judgement but the most significant area of uncertainty is in relation to future income streams as discussed in note 14.

3. Income from charitable activities	Unrestricted	Restricted	Total
	Funds	Funds	2021
	£	£	£
Grants (note 4)	10,364	517,334	527,698
	-----	-----	-----
	10,364	517,334	527,698
	=====	=====	=====
	Unrestricted	Restricted	Total
	Funds	Funds	2020
	£	£	£
Grants (note 4)	-	579,120	579,120
	-----	-----	-----
	-	579,120	579,120
	=====	=====	=====



**MECOPP (Minority Ethnic Carers of People Project)**

**NOTES to the FINANCIAL STATEMENTS (continued)**

**For the year ended 31 March 2021**

<b>4. Grants receivable</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Restricted</b>		
<b><i>Carer support &amp; training:</i></b>		
Scottish Government - <i>self-directed support</i>	74,134	59,259
Baring generic lawyer for SDS	-	25,000
Scottish Government/Robertson Trust - Dementia	-	45,000
Life Changes Trust Lawyer for Dementia	4,583	51,198
CEC Health Inequalities	31,446	31,446
Life Changes Trust Chinese Dementia	2,283	25,000
EIJB BME Carer Support	64,794	64,794
Barings Foundation for Laptops	4,500	-
G/T Creative Breaks	(573)	-
Chinese Cancer Project	(772)	-
Furlough grant income	7,384	-
	-----	-----
	195,279	301,697
	-----	-----
<b><i>Gypsy/Traveller project:</i></b>		
Scottish Government - <i>RRRI funding</i>	80,901	83,028
NHS Lothian - <i>Carers project/ Mental health programme</i>	15,000	16,175
Tudor Trust	11,667	40,000
Perth & Kinross Council	22,000	23,130
Creative Breaks	-	15,820
Women's Voices	41,807	56,770
SCVO Community Wellbeing	4,000	-
Cook & Chat	280	-
Coronavirus Support – <i>Scottish Government</i>	54,400	-
Health Boxes	12,500	-
Winter Support Chrome Books	37,000	-
	-----	-----
	279,555	234,923
	-----	-----
<b><i>Business/Services development</i></b>		
Scottish Government - <i>section 10 core funding</i>	42,500	42,500
	-----	-----
<b>Total restricted grants</b>	517,334	579,120
	=====	=====
<b>Unrestricted</b>		
Care at Home Training Grant	10,364	-
	-----	-----
<b>Total unrestricted grants</b>	10,364	-
	=====	=====
<b>Total grants receivable</b>	527,698	579,120
	=====	=====



**MECOPP (Minority Ethnic Carers of People Project)**

**NOTES to the FINANCIAL STATEMENTS (continued)**

**For the year ended 31 March 2021**

<b>4. Grants receivable (continued)</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Deferred grants (restricted):</b>		
Carer Support and training - Life Changes Trust - <i>Chinese Dementia</i>	-	2,083
- Life Changes Trust - <i>Lawyer for Dementia</i>	-	4,583
- Shared Care G/T	13,306	-
Gypsy/Traveller Project - Tudor Trust	-	11,667
- Shared Care - <i>Creative Breaks</i>	-	9,778
- Fair Food Fund – <i>Scottish Government</i>	27,401	14,381
- Digital Capacity Support	15,000	-
- Community Health Project	247,894	-
- Coronavirus Support – <i>Scottish Government</i>	24,400	-
Business/Services development		
Scottish Government - <i>section 10 core funding</i>	-	10,625
Total (note 10)	328,001	53,117
	=====	=====

Deferred grants have been received in advance for future periods or projects starting in the future.

<b>5. Expenditure</b>	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted</b>				
Carer support and training	183,317	6,671	44,575	234,563
Gypsy/Traveller project	162,577	32,017	20,680	215,274
Business/services development	39,948	552	3,000	42,500
	-----	-----	-----	-----
	384,842	39,240	68,255	492,337
	-----	-----	-----	-----
<b>Unrestricted</b>	4,792	1,508	7,299	13,599
	-----	-----	-----	-----
<b>Total expenditure</b>	389,634	40,748	75,554	505,936
	=====	=====	=====	=====
	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted</b>				
Carer support and training	235,785	10,088	22,203	268,076
Gypsy/Traveller project	138,228	36,479	7,547	182,254
Business/services development	47,324	373	1,639	49,336
	-----	-----	-----	-----
	421,337	46,940	31,389	499,666
	-----	-----	-----	-----
<b>Unrestricted</b>	22,777	595	37,479	60,851
	-----	-----	-----	-----
<b>Total expenditure</b>	444,114	47,535	68,868	560,517
	=====	=====	=====	=====

**MECOPP (Minority Ethnic Carers of People Project)**

**NOTES to the FINANCIAL STATEMENTS (continued)**

**For the year ended 31 March 2021**

<b>5. Expenditure (continued)</b>	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Analysis of above expenditure:</b>				
Payroll related costs (note 6)	384,711	-	-	384,711
<i>Other staffing costs:</i>				
Staff travel, training and safety	4,923	-	-	4,923
<b>Direct operating costs:</b>				
Carer support and training	-	13,459	-	13,459
Volunteer costs	-	350	-	350
Support materials	-	26,759	-	10,295
Events and training	-	180	-	180
<b>Support and governance costs:</b>				
Rent and property costs	-	-	26,507	26,507
Office running costs	-	-	32,901	49,365
Governance costs (including auditor's remuneration – note 7)	-	-	16,146	16,146
<b>Total resources expended</b>	<b>389,634</b>	<b>40,748</b>	<b>75,554</b>	<b>505,936</b>
	=====	=====	=====	=====

	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Analysis of above expenditure:</b>				
Payroll related costs (note 6)	425,189	-	-	425,189
<i>Other staffing costs:</i>				
Staff travel, training and safety	18,925	-	-	18,925
<b>Direct operating costs:</b>				
Carer support and training	-	30,216	-	30,216
Volunteer costs	-	1,198	-	1,198
Support materials	-	4,248	-	4,248
Events and training	-	11,873	-	11,873
<b>Support and governance costs:</b>				
Rent and property costs	-	-	28,029	28,029
Office running costs	-	-	25,413	25,413
Governance costs (including auditor's remuneration – note 7)	-	-	15,426	15,426
<b>Total resources expended</b>	<b>444,114</b>	<b>47,535</b>	<b>68,868</b>	<b>560,517</b>
	=====	=====	=====	=====

**MECOPP (Minority Ethnic Carers of People Project)****NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2021**

<b>6. Staff costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries	343,892	377,094
Social security costs	24,285	29,537
Pension costs	15,544	18,328
Recruitment	990	230
	-----	-----
	<b>384,711</b>	<b>425,189</b>
	=====	=====

The average number of persons employed by the Charity during the year was 16 (2020: 18).

Key Management Personnel are the Directors, the Chief Executive, the two Senior Managers (Gypsy/Traveller and Care at Home when in operation in 2019) and the Finance Officer. The Directors are not remunerated nor were they reimbursed for any expenses during the year (2020: £Nil). The total remuneration (including pension contributions and employer's national insurance) of key management personnel in the year was £111,718 (2020: £101,774). No employee earned more than £60,000 per annum.

<b>7. Auditor's remuneration</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
For audit fee	5,520	5,280
For accounts preparation	1,560	1,500
	-----	-----
	<b>7,080</b>	<b>6,780</b>
	=====	=====

<b>8. Tangible fixed assets</b>	<b>Office Equipment and Furniture £</b>
<b>Cost</b>	
At 1 April 2020	20,863
Additions	-
Disposals	(7,215)
	-----
At 31 March 2021	13,648
	-----
<b>Depreciation</b>	
At 1 April 2020	18,224
Charge for year	1,319
On disposals	(7,215)
	-----
At 31 March 2021	12,328
	-----
<b>Net book value</b>	
At 31 March 2021	1,320
	=====
At 31 March 2020	2,639
	=====

**MECOPP (Minority Ethnic Carers of People Project)**

**NOTES to the FINANCIAL STATEMENTS (continued)**

**For the year ended 31 March 2021**

<b>9. Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	43	4,224
Prepayments and other debtors	5,249	4,482
	-----	-----
	5,292	8,706
	=====	=====

<b>10. Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	1,478	1,614
Tax and social security	8,559	7,382
Deferred income (note 4)	328,001	53,117
Other creditors and accruals	15,323	13,715
	-----	-----
	353,361	75,828
	=====	=====

**Lease commitment:**

At 31 March 2021, the charitable company had total minimum lease commitments as set out below:

	<b>2021</b>	<b>2020</b>
	£	£
Lease payments due		
Within 1 year	16,156	21,650
Within 2 to 5 years	25,475	10,786
	-----	-----
	41,631	32,436
	=====	=====

Lease expenses in the year totalled £21,506 (2020: £21,650).

<b>11. Movement on funds</b>	<b>Note</b>	<b>At 1 April 2020 £</b>	<b>Movement in Resources</b>			<b>At 31 March 2021 £</b>
			<b>Incoming £</b>	<b>Outgoing £</b>	<b>Transfers £</b>	
<b>Restricted funds:</b>						
Carer support and training	(a)	50,798	195,279	(234,564)	-	11,513
Gypsy/Traveller project	(b)	57,542	279,555	(215,273)	-	121,824
Business/Service development	(c)	-	42,500	(42,500)	-	-
		-----	-----	-----	-----	-----
<b>Total restricted</b>		108,340	517,334	(492,337)	-	133,337
<b>Unrestricted funds</b>						
General fund		73,482	11,004	(13,599)	-	70,887
		-----	-----	-----	-----	-----
<b>Total unrestricted</b>		73,482	11,004	(13,599)	-	70,887
		-----	-----	-----	-----	-----
<b>Total funds</b>		181,822	528,338	(505,936)	-	204,224
		=====	=====	=====	=====	=====



**MECOPP (Minority Ethnic Carers of People Project)**

**NOTES to the FINANCIAL STATEMENTS (continued)**

**For the year ended 31 March 2021**

11. Movement on funds (contd.) Prior year	Note	At	Movement in Resources			At
		1 April 2019 £	Incoming £	Outgoing £	Transfers £	31 March 2020 £
<b>Restricted funds:</b>						
Carer support and training	(a)	75,650	302,092	(268,076)	(58,868)	50,798
Gypsy/Traveller project	(b)	30,086	237,798	(182,254)	(28,088)	57,542
Business/Service development	(c)	-	42,688	(49,336)	6,648	-
<b>Total restricted</b>		<b>105,736</b>	<b>582,578</b>	<b>(499,666)</b>	<b>(80,308)</b>	<b>108,340</b>
<b>Unrestricted funds</b>						
General fund		53,782	243	(60,851)	80,308	73,482
<b>Total unrestricted</b>		<b>53,782</b>	<b>243</b>	<b>(60,851)</b>	<b>80,308</b>	<b>73,482</b>
<b>Total funds</b>		<b>159,518</b>	<b>582,821</b>	<b>(560,517)</b>	<b>-</b>	<b>181,822</b>

(a) Carer Support and Training Funds are received from a number of sources (see note 4) including:

Grants received from West Lothian Council and West Lothian CHCP to provide targeted services to BME carers in this area.

Funding from Edinburgh CHP is to provide additional hours of advocacy and casework support within Edinburgh.

MECOPP also received 2 year's continuation funding from the Scottish Government self-directed support (SDS) monies to continue to raise awareness and support South Asian communities to access SDS.

(b) The Gypsy/Traveller carers' project is funded through the Scottish Government Race, Religion and Refugee Integration Fund. Its aim is to identify and support informal carers within this community. Additional funding from Perth and Kinross Council and NHS Lothian under the overall project 'umbrella' is to support dedicated work in Perth and Kinross and to address mental health within the Gypsy/Traveller community respectively.

(c) The Scottish Government Section 10 funding meets the salary and associated on costs for the post of Chief Executive. In addition to the postholder's core duties, the funding enables MECOPP to support the development of policy and practice across Scotland to enable the statutory sector to work more effectively with BME carers.

12. Analysis of net assets between funds	Tangible Fixed Assets £	Net Current Assets £	2021 Total £
Unrestricted funds	1,320	69,567	70,887
Restricted funds	-	133,337	133,337
	<b>1,320</b>	<b>202,904</b>	<b>204,224</b>

**MECOPP (Minority Ethnic Carers of People Project)**

**NOTES to the FINANCIAL STATEMENTS (continued)**

**For the year ended 31 March 2021**

<b>12. Analysis of net assets between funds (continued)</b>	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>2020 Total £</b>
Unrestricted funds	2,639	70,843	73,482
Restricted funds	-	108,340	108,340
	-----	-----	-----
	2,639	179,183	181,822
	=====	=====	=====

**13. Related party transactions**

In the prior year MECOPP provided services to a family member of one of the directors. All such services were on a commercial basis and at the same rates as other service users. The charge in the current year amounted to £Nil (2020: £3,455). There were no outstanding sums due in respect of this income at the year end.

**14. Going concern**

The success the organisation has had in securing alternative sources of funding to replace the loss of the Care at Home contract in prior years has, to a large extent, mitigated fears of loss of continuity of service. This, in addition to a range of cost cutting measures, which have had a beneficial impact on the ongoing financial sustainability of the organisation leads the Directors to regard the going concern basis of the preparation of the financial statements as appropriate.

The Directors and the Senior Management Team are reassured that the Funding and Budget Forecasts illustrate that the COVID pandemic has not affected continuity of grant income. They are confident that MECOPP is to be regarded as a going concern.

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

	<b>2021 £</b>	<b>2020 £</b>
Net movement in funds	22,402	22,304
Less interest received	(75)	(217)
Add back depreciation charge	1,319	1,319
Decrease in debtors	3,414	8,852
Increase/(decrease) in creditors	277,533	(9,544)
	-----	-----
<b>Net cash generated by operating activities</b>	<b>304,593</b>	<b>22,714</b>
	=====	=====