

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 2022



MECOPP (Minority Ethnic Carers of People Project)
ANNUAL REPORT and FINANCIAL STATEMENTS
For the year ended 31 March 2022

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MECOPP (Minority Ethnic Carers of People Project)

ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2022

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 (Resigned 10 October 2021)
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 2022

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2022.

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

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 was funded by Edinburgh Integrated Joint Board for £30,329 during the year for the Chinese Healthy Living Project and this continues to be in place until March 2023.

In addition, we also received funding for the South Asian Carer Support Service and the Chinese Support Service of £61,177 during the year, funded by the Edinburgh Integrated Joint Board, which is in place until March 2025. MECOPP also received continuation funding of £72,935 yearly from the Scottish Government to support more general work on Self-directed Support and Community Brokerage, and this has been extended to March 2023. We have also successfully secured total grant funding of £146,783 to support the charity's resilience and this will be in place until March 2023.

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 2024. Additionally funding of £353,345 over two years for the community health project to improve health outcomes and reduce health inequalities for the Gypsy/Traveller community is confirmed until 2024. Funding of £35,000 to tackle food insecurity within the community is in place until March 2023.

Additional funding of 35,000 from the Scottish Government Equality Unit was secured to develop engagement with male Gypsy/Travellers and is in place until March 2023.

Significant funding of £453,646 was awarded by the Scottish Government equalities unit to support the Gypsy/Traveller community across Scotland and the funding will be in place until 2024.

MECOPP (Minority Ethnic Carers of People Project)

ANNUAL REPORT of the DIRECTORS (continued)

For the year ended 31 March 2022

Financial Review

There was a net increase in funds of £166,135 (2021: increase of £22,402) over the year comprising an increase of £170,259 (2021: increase £24,997) in restricted funds and a decrease of £4,124 (2021: decrease of £2,595) 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 an increase in both income and expenditure this year. Income has increased by £312k (59.1%) while expenditure has increased by £168k (33.3%).

Grants of £429,981 (2021: £328,001), 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 £66,763 has achieved this target. In addition to these unrestricted reserves, restricted reserves of £303,596 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. 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. We have secured funding until 2025.

There are plans to secure funding for the BAME Carers Support Service and carers with protected characteristics are in place. 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 2022

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 2022

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



Mrs K Singh
Director



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 2022 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 2022, 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.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS OF
MECOPP (Minority Ethnic Carers of People Project)**



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 pages 4 and 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 financial statements, 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 financial statements. 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; 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. 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**

12 October 2022

.....
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 2022

	Note	Un- Restricted Funds £	Restricted Funds £	Total 2022 £	Un- Restricted Funds £	Restricted Funds £	Total 2021 £
Income from:							
Donations		-	570	570	374	-	374
Charitable activities	3	-	815,650	815,650	10,364	517,334	527,698
Other trading activities		22,792	1,380	24,172	191	-	191
Investment income		170	-	170	75	-	75
Total income		22,962	817,600	840,562	11,004	517,334	528,338
Expenditure on:							
Charitable activities	5	27,086	647,341	674,427	13,599	492,337	505,936
Total expenditure		27,086	647,341	674,427	13,599	492,337	505,936
Net income/(expenditure)		(4,124)	170,259	166,135	(2,595)	24,997	22,402
Gross transfers between funds	11	-	-	-	-	-	-
Net movement in funds		(4,124)	170,259	166,135	(2,595)	24,997	22,402
Funds brought forward		70,887	133,337	204,224	73,482	108,340	181,822
Funds carried forward	11	66,763	303,596	370,359	70,887	133,337	204,224

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

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

MECOPP (Minority Ethnic Carers of People Project)

BALANCE SHEET

As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	-	1,320
		-----	-----
Current assets			
Debtors	9	21,167	5,292
Cash at bank and in hand		818,642	550,973
		-----	-----
		839,809	556,265
Creditors: amounts falling due within one year	10	469,450	353,361
		-----	-----
Net current assets		370,359	202,904
		-----	-----
Total net assets		370,359	204,224
		=====	=====
Funds			
Unrestricted funds	11	66,763	70,887
Restricted income funds	11	303,596	133,337
		-----	-----
Total funds		370,359	204,224
		=====	=====

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 6/10/22.


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 2022

	Notes	2022 £	2021 £	
Cash flow generated by operating activities:				
Net cash generated by operating activities	15	267,499	304,593	
Cash flows from investing activities				
Interest received		170	75	
Purchase of property, plant and equipment		-	-	
Net cash provided by investing activities		170	75	
Change in cash and cash equivalents in the reporting period		267,669	304,668	
Cash and cash equivalents at the beginning of the year		550,973	246,305	
Cash and cash equivalents at the end of the year		818,642	550,973	
Analysis of cash and cash equivalents				
Cash at bank		816,615	550,972	
Petty cash		27	1	
		818,642	550,973	
Analysis of changes in net debt				
	At start of year £	Cash flows £	Other non-cash changes £	At end of year £
Cash and cash equivalents	550,973	267,669	-	818,642

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 2022

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 financial statements 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 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 financial statements, 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 2022

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 – 33.3% 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	2022
	£	£	£
Grants (note 4)	-	815,650	815,650
	=====	=====	=====
	Unrestricted	Restricted	Total
	Funds	Funds	2021
	£	£	£
Grants (note 4)	10,364	517,334	527,698
	=====	=====	=====

MECOPP (Minority Ethnic Carers of People Project)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2022

4. Grants receivable	2022	2021
	£	£
Restricted		
Carer support & training:		
Scottish Government - <i>self-directed support</i>	72,935	74,134
Life Changes Trust Lawyer for Dementia	-	4,583
CEC Health Inequalities	30,329	31,446
Life Changes Trust Chinese Dementia	-	2,283
OPSAF Engagement	7,500	7,500
EIJB BME Carer Support	61,177	64,794
Barings Foundation for Laptops	-	4,500
G/T Creative Breaks	-	(573)
Chinese Cancer Project	-	(772)
Furlough grant income	-	7,384
	-----	-----
	171,941	195,279
	-----	-----
Gypsy/Traveller project:		
Scottish Government - <i>RRRI funding</i>	45,000	80,901
NHS Lothian - <i>Carers project/ Mental health programme</i>	15,000	15,000
Tudor Trust	-	11,667
Perth & Kinross Council	22,000	22,000
Scottish Government Women's Voices	24,114	41,807
SCVO Community Wellbeing	-	4,000
Scottish Government Food Insecurity	45,101	280
Coronavirus Support – <i>Scottish Government</i>	24,400	54,400
Scottish Government <i>Health Boxes</i>	-	12,500
Scottish Government Community Health Matters	203,629	-
Winter Support Chrome Books	15,000	37,000
Scottish Government Male Engagement	20,000	-
Scottish Government G/T Young Carers	45,000	-
Cyrenians	1,000	-
Scottish Government Social Isolation & Loneliness	36,740	-
Shared Care G/T Creative Companions	13,306	-
Community Workshops	1,225	-
Scottish Government Equality & Human Rights Fund	74,414	-
Argyle & Bute Council Engagement	653	-
	-----	-----
	586,582	279,555
	-----	-----
Business/Services development		
Scottish Government - <i>section 10 core funding</i>	27,270	42,500
Charity's Aid Foundation CAF Resilience Fund	27,357	-
Charity's Aid Foundation CAF Resilience Fund	2,500	-
	-----	-----
	57,127	42,500
	-----	-----
Total restricted grants	815,650	517,334
	=====	=====
Unrestricted		
Care at Home Training Grant	-	10,364
	-----	-----
Total unrestricted grants	-	10,364
	=====	=====
Total grants receivable	815,650	527,698
	=====	=====

MECOPP (Minority Ethnic Carers of People Project)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2022

4. Grants receivable (continued)	2022 £	2021 £
Deferred grants (restricted):		
Carer Support and training - Shared Care G/T	-	13,306
- Edinburgh Council	18,353	-
Gypsy/Traveller Project - Fair Food Fund – <i>Scottish Government</i>	-	27,401
- Digital Capacity Support	-	15,000
- Community Health Project	149,716	247,894
- Coronavirus Support – <i>Scottish Government</i>	-	24,400
- CAF Resilience Support Grant	82,730	-
- Mental Health & Wellbeing	150,000	-
- Engagement & Participation	7,182	-
- Perth & Kinross	22,000	-
	-----	-----
Total (note 10)	429,981	328,001
	=====	=====

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

5. Expenditure	Staff costs £	Direct costs £	Support costs £	Total 2022 £
Restricted				
Carer support and training	146,274	603	26,823	173,700
Gypsy/Traveller project	356,194	14,995	73,836	445,025
Business/services development	26,547	-	2,069	28,616
	-----	-----	-----	-----
	529,015	15,598	102,728	647,341
	-----	-----	-----	-----
Unrestricted	11,056	16,955	(925)	27,086
	-----	-----	-----	-----
Total expenditure	540,071	32,553	101,803	674,427
	=====	=====	=====	=====
	Staff costs £	Direct costs £	Support costs £	Total 2021 £
Restricted				
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	38,948	552	3,000	42,500
	-----	-----	-----	-----
	384,842	39,240	68,255	492,337
	-----	-----	-----	-----
Unrestricted	4,792	1,508	7,299	13,599
	-----	-----	-----	-----
Total expenditure	389,634	40,748	75,554	505,936
	=====	=====	=====	=====

MECOPP (Minority Ethnic Carers of People Project)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2022

5. Expenditure (continued)	Staff costs £	Direct costs £	Support costs £	Total 2022 £
Analysis of above expenditure:				
Payroll related costs (note 6)	501,838	-	-	501,838
<i>Other staffing costs:</i>				
Staff travel, training and safety	38,233	-	-	38,233
Direct operating costs:				
Carer support and training	-	513	-	513
Volunteer costs	-	17,083	-	17,083
Support materials	-	14,697	-	14,697
Events and training	-	260	-	260
Support and governance costs:				
Rent and property costs	-	-	26,248	26,248
Office running costs	-	-	56,744	56,744
Governance costs (including auditor's remuneration – note 7)	-	-	18,811	18,811
Total resources expended	<u>540,071</u>	<u>32,553</u>	<u>101,803</u>	<u>674,427</u>
	Staff costs £	Direct costs £	Support costs £	Total 2021 £
Analysis of above expenditure:				
Payroll related costs (note 6)	384,711	-	-	384,711
<i>Other staffing costs:</i>				
Staff travel, training and safety	4,923	-	-	4,923
Direct operating costs:				
Carer support and training	-	13,459	-	13,459
Volunteer costs	-	350	-	350
Support materials	-	26,759	-	10,295
Events and training	-	180	-	180
Support and governance costs:				
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
Total resources expended	<u>389,634</u>	<u>40,748</u>	<u>75,554</u>	<u>505,936</u>

MECOPP (Minority Ethnic Carers of People Project)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2022

6. Staff costs	2022	2021
	£	£
Salaries	447,121	343,892
Social security costs	33,009	24,285
Pension costs	20,354	15,544
Recruitment	1,354	990
	-----	-----
	501,838	384,711
	=====	=====

The average number of persons employed by the Charity during the year was 20 (2021: 16).

Key Management Personnel are the Directors, the Chief Executive, the Senior Manager of Gypsy/Traveller and the Finance Officer. The Directors are not remunerated nor were they reimbursed for any expenses during the year (2021: £Nil). The total remuneration (including pension contributions and employer's national insurance) of key management personnel in the year was £113,949 (2021: £111,718). No employee earned more than £60,000 per annum.

7. Auditor's remuneration	2022	2021
	£	£
For audit fee	6,100	5,520
For accounts preparation	1,700	1,560
	-----	-----
	7,800	7,080
	=====	=====

8. Tangible fixed assets	Office Equipment and Furniture £
Cost	
At 1 April 2021	13,648
Additions	-
Disposals	(9,690)

At 31 March 2022	3,958

Depreciation	
At 1 April 2021	12,328
Charge for year	1,320
On disposals	(9,690)

At 31 March 2022	3,958

Net book value	
At 31 March 2022	-
	=====
At 31 March 2021	1,320
	=====

MECOPP (Minority Ethnic Carers of People Project)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2022

9. Debtors	2022	2021
	£	£
Trade debtors	6,273	43
Prepayments and other debtors	14,894	5,249
	-----	-----
	21,167	5,292
	=====	=====

10. Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	2,502	1,478
Tax and social security	9,259	8,559
Deferred income (note 4)	429,981	328,001
Other creditors and accruals	27,708	15,323
	-----	-----
	469,450	353,361
	=====	=====

Lease commitment:

At 31 March 2022, the charitable company had total minimum lease commitments as set out below:

	2022	2021
	£	£
Lease payments due		
Within 1 year	10,796	16,156
Within 2 to 5 years	14,679	25,475
	-----	-----
	25,475	41,631
	=====	=====

Lease expenses in the year totalled £22,374 (2021: £21,506).

11. Movement on funds	Note	At	Movement in Resources			At
		1 April	Incoming	Outgoing	Transfers	31 March
		2021	£	£	£	2022
		£	£	£	£	£
Restricted funds:						
Carer support and training	(a)	11,513	171,941	(173,700)	-	9,754
Gypsy/Traveller project	(b)	121,824	588,532	(445,025)	-	265,331
Business/Service development	(c)	-	57,127	(28,616)	-	28,511
		-----	-----	-----	-----	-----
Total restricted		133,337	817,600	(647,341)	-	303,596
		-----	-----	-----	-----	-----
Unrestricted funds						
General fund		70,887	22,962	(27,086)	-	66,763
		-----	-----	-----	-----	-----
Total unrestricted		70,887	22,962	(27,086)	-	66,763
		-----	-----	-----	-----	-----
Total funds		204,224	840,562	(674,427)	-	370,359
		=====	=====	=====	=====	=====

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.)		At	Movement in Resources			At
Prior year	Note	1 April 2020 £	Incoming £	Outgoing £	Transfers £	31 March 2021 £
Restricted funds:						
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)	-	-
Total restricted		108,340	517,334	(492,337)	-	133,337
Unrestricted funds						
General fund		73,482	11,004	(13,599)	-	70,887
Total unrestricted		73,482	11,004	(13,599)	-	70,887
Total funds		181,822	528,338	(505,936)	-	204,224

(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 £	2022 Total £
Unrestricted funds	-	66,763	66,763
Restricted funds	-	303,596	303,596
	-	370,359	370,359

MECOPP (Minority Ethnic Carers of People Project)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2021

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

13. Related party transactions

There were no related party transactions during the year (2021: no transactions).

14. Going concern

The success the organisation has had in securing alternative sources of funding in recent years, particularly in relation to community health & wellbeing has, to a large extent, mitigated fears around 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 and 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 the continuity of grant income into future years. 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

	2022 £	2021 £
Net movement in funds	166,135	22,402
Less interest received	(170)	(75)
Add back depreciation charge	1,320	1,319
(Increase)/decrease in debtors	(15,875)	3,414
Increase in creditors	116,089	277,533
	-----	-----
Net cash generated by operating activities	267,499	304,593
	=====	=====