

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 2023

CT:

MECOPP (Minority Ethnic Carers of People Project)

ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2023

Contents	Pages
Reference & Administrative Information	1
Annual Report of the Directors	2 - 4
Independent Auditor's Report	5 - 7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the Financial Statements	11 - 19

MECOPP (Minority Ethnic Carers of People Project)

ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2023

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
J Halley
H Bloedel (appointed 20 July 2023)

Executive Staff

M Chiwanza - Chief Executive

Bankers

Bank of Scotland
75 George Street
Edinburgh
EH2 3EW

Independent Auditor

Chiene + Tait LLP (trading as CT)
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 2023

The Directors are pleased to present their report and the financial statements for the year ended 31 March 2023.

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 Lothians 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 secured funding from diverse funders. Our main funder is the Scottish Government (SG), but in addition we have been funded by Edinburgh Integrated Joint Board (EIJB), Perth and Kinross local authority, Argyll & Bute local authority, Charity Aid Foundation (CAF), Mental Health Foundation (MHF), NHS Lothian and NHS Highland in the period.

We are delighted to highlight some of our achievements and performance during the financial year. As part of our communication strategy, MECOPP launched a new website and invested in raising the profile of MECOPP, telling our story and highlighting positive outcomes. CAF funding enabled us to carry out this essential piece of work.

Our staffing levels have increased significantly in the period and accordingly the reach of our services across Scotland has increased.

The BME carers services, funded by the EIJB, continued to provide the much needed support to the communities we support, ensuring that the community members are aware of their rights and entitlement to enable them to sustain their caring role.

During this period, CAF funding also enabled us to produce accessible resources in nine community languages as well as English, in audio, visual and written formats. This will ensure that carers from diverse communities have access to essential information about their caring role in their community language.

The funding from SG carers policy enabled MECOPP to carry out an extensive review of Local Authority Carer Strategies. The review uncovered significant shortcomings in how these strategies consider the needs of Black and Minority Ethnic (BME) carers, revealing slow and limited progress in upholding requirements outlined in the Carers (Scotland) Act 2016. As a result of this an action plan was put in place to support local authorities.

The Gypsy/Traveller Community Health Service is in its second year of operation with current funding arrangements in place until March 2023. The funding currently supports 9 members of staff working across 6 Health Board areas. Additional funding to ensure the continuation of existing services to support the Gypsy/Traveller community was also successful. Funding to the amount of £35,000 was granted to ensure the continuation of our work to address food insecurity within the community. An additional £35,000 was awarded to support engagement with male Gypsy/Travellers. This funding is in place until March 2023 and discussions with appropriate funders regarding future funding are ongoing.

MECOPP (Minority Ethnic Carers of People Project)

ANNUAL REPORT of the DIRECTORS (continued)

For the year ended 31 March 2023

Financial Review

There was a net increase in funds of £27,647 (2022: increase of £166,135) over the year comprising an increase of £15,333 (2022: increase £170,259) in restricted funds and an increase of £12,314 (2022: decrease of £4,124) in unrestricted funds. Analysis between restricted and unrestricted funds is shown in the statement of financial activities on page 8 and further details of each fund are shown in note 11 on pages 17 and 18. Detailed analyses of grants received, and resources expended during the year are shown in notes 3 to 7 on pages 12 to 16.

There has been an increase in both income and expenditure this year. Income has increased by £158k (19%) while expenditure has increased by £297k (44%).

Grants of £95,864 (2022: £429,981), 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 £79,077 has achieved this target. In addition to these unrestricted reserves, restricted reserves of £318,929 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 and a funding plan is in place. In the next financial year, the Directors and Senior Management Team will continue to concentrate on the efforts on securing longer term funding for existing services and developing new streams of income. There are ongoing efforts to reduce expenditure across the organisation.

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.

MECOPP (Minority Ethnic Carers of People Project)

ANNUAL REPORT of the DIRECTORS (continued)

For the year ended 31 March 2023

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.

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 CT 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

James Halley

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J Halley
Director

18 September 2023

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Date

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



Opinion

We have audited the financial statements of MECOPP (Minority Ethnic Carers of People Project) (the 'charitable company') for the year ended 31 March 2023 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 2023, 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.

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



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 R Beveridge

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

19 September 2023

.....
Date

CT 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 2023**

	Note	Un- Restricted Funds £	Restricted Funds £	Total 2023 £	Un- Restricted Funds £	Restricted Funds £	Total 2022 £
Income from:							
Donations		50	-	50	-	570	570
Charitable activities	3	-	977,792	977,792	-	815,650	815,650
Other trading activities		1,824	15,462	17,286	22,792	1,380	24,172
Investment income		3,611	-	3,611	170	-	170
Total income		5,485	993,254	998,739	22,962	817,600	840,562
Expenditure on:							
Charitable activities	5	26,673	944,419	971,092	27,086	647,341	674,427
Total expenditure		26,673	944,419	971,092	27,086	647,341	674,427
Net income/(expenditure)		(21,188)	48,835	27,647	(4,124)	170,259	166,135
Gross transfers between funds	11	33,502	(33,502)	-	-	-	-
Net movement in funds		12,314	15,333	27,647	(4,124)	170,259	166,135
Funds brought forward		66,763	303,596	370,359	70,887	133,337	204,224
Funds carried forward	11	79,077	318,929	398,006	66,763	303,596	370,359

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 11 to 19 form part of these financial statements.

MECOPP (Minority Ethnic Carers of People Project)**BALANCE SHEET****As at 31 March 2023**

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	8	-	-
		-----	-----
Current assets			
Debtors	9	56,163	21,167
Cash at bank and in hand		521,219	818,642
		-----	-----
		577,382	839,809
Creditors: amounts falling due within one year	10	179,376	469,450
		-----	-----
Net current assets		398,006	370,359
		-----	-----
Total net assets		398,006	370,359
		=====	=====
Funds			
Unrestricted funds	11	79,077	66,763
Restricted income funds	11	318,929	303,596
		-----	-----
Total funds		398,006	370,359
		=====	=====

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 18 September 2023.

James Halley

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J Halley
Director

Company number: SC202715

The notes on pages 11 to 19 form part of these financial statements.

MECOPP (Minority Ethnic Carers of People Project)**STATEMENT OF CASHFLOWS****For the year ended 31 March 2023**

	Notes	2023 £	2022 £	
Cash flow generated by operating activities:				
Net cash (used in)/generated by operating activities	15	(301,034)	267,499	
		-----	-----	
Cash flows from investing activities				
Interest received		3,611	170	
Purchase of property, plant and equipment		-	-	
		-----	-----	
Net cash provided by investing activities		3,611	170	
		-----	-----	
Change in cash and cash equivalents in the reporting period		(297,423)	267,669	
Cash and cash equivalents at the beginning of the year		818,642	550,973	
		-----	-----	
Cash and cash equivalents at the end of the year		521,219	818,642	
		=====	=====	
Analysis of cash and cash equivalents				
Cash at bank		521,150	818,615	
Petty cash		69	27	
		-----	-----	
		521,219	818,642	
		=====	=====	
Analysis of changes in net debt				
	At start of year £	Cash flows £	Other non-cash changes £	At end of year £
Cash and cash equivalents	818,642	(297,423)	-	521,219
	=====	=====	=====	=====

The notes on pages 11 to 19 form part of these financial statements.

MECOPP (Minority Ethnic Carers of People Project)**NOTES to the FINANCIAL STATEMENTS****For the year ended 31 March 2023****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) (effective 1 January 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 2023****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 Funds	Restricted Funds	Total 2023
	£	£	£
Grants (note 4)	-	977,792	977,792
	=====	=====	=====
	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Grants (note 4)	-	815,650	815,650
	=====	=====	=====

MECOPP (Minority Ethnic Carers of People Project)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2023**

4. Grants receivable	2023	2022
	£	£
Restricted		
<i>Carer support & training:</i>		
Scottish Government - <i>self-directed support</i>	69,826	72,935
CEC Health Inequalities	32,388	30,329
OPSAF Engagement	-	7,500
EIJB BME Carer Support	85,089	61,177
Mental Health Foundation	8,333	-
	-----	-----
	195,636	171,941
	-----	-----
<i>Gypsy/Traveller project:</i>		
Scottish Government - <i>RRRI funding</i>	-	45,000
Scottish Government – <i>Mental Health and Wellbeing</i>	150,000	-
NHS Lothian - <i>Carers project/ Mental health programme</i>	15,000	15,000
Perth & Kinross Council	22,000	22,000
Scottish Government Women's Voices	-	24,114
Scottish Government Food Insecurity	35,000	45,101
Coronavirus Support – <i>Scottish Government</i>	-	24,400
Scottish Government Community Health Matters	160,126	203,629
Winter Support Chrome Books		15,000
Scottish Government Male Engagement	30,000	20,000
Scottish Government G/T Young Carers	200	45,000
Cyrenians	-	1,000
Scottish Government Social Isolation & Loneliness	-	36,740
Shared Care G/T Creative Companions	(3,409)	13,306
Community Workshops	-	1,225
Scottish Government Equality & Human Rights Fund	146,085	74,414
Argyle & Bute Council Engagement	7,182	653
Scottish Government - Energy Costs Support	20,000	-
Cash for Kids	2,800	-
PHS Accessible Information	15,223	-
See me	5,000	-
	-----	-----
	605,207	586,582
	-----	-----
<i>Business/Services development</i>		
Scottish Government - <i>section 10 core funding</i>	50,023	27,270
Charity's Aid Foundation CAF Resilience Fund	119,426	27,357
Charity's Aid Foundation CAF Resilience Fund	7,500	2,500
	-----	-----
	176,949	57,127
	-----	-----
Total restricted grants	977,792	815,650
	=====	=====
Total grants receivable	977,792	815,650
	=====	=====

MECOPP (Minority Ethnic Carers of People Project)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2023**

4. Grants receivable (continued)	2023	2022
	£	£
Deferred grants (restricted):		
Carer Support and training - PHS Accessible Information	15,447	-
- Edinburgh Council		18,353
- Mental Health Foundation	10,417	-
- NHS Highland CHM	25,000	
Gypsy/Traveller Project - Male Engagement – <i>Scottish Government</i>	45,000	-
- Community Health Project	-	149,716
- CAF Resilience Support Grant	-	82,730
- Mental Health & Wellbeing	-	150,000
- Engagement & Participation	-	7,182
- Perth & Kinross	-	22,000
	-----	-----
Total (note 10)	95,864	429,981
	=====	=====

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 2023
	£	£	£	£
Restricted				
Carer support and training	132,076	1,390	14,680	148,146
Gypsy/Traveller project	496,898	63,663	63,997	624,558
Business/services development	89,221	60,680	21,814	171,715
	-----	-----	-----	-----
	718,195	125,733	100,491	944,419
	-----	-----	-----	-----
Unrestricted	23,054	1,546	2,073	26,673
	-----	-----	-----	-----
Total expenditure	741,249	127,279	102,564	971,092
	=====	=====	=====	=====
	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
	=====	=====	=====	=====

MECOPP (Minority Ethnic Carers of People Project)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2023**

5. Expenditure (continued)	Staff costs £	Direct costs £	Support costs £	Total 2023 £
Analysis of above expenditure:				
Payroll related costs (note 6)	693,110	-	-	693,110
<i>Other staffing costs:</i>				
Staff travel, training and safety	48,139	-	-	48,139
Direct operating costs:				
Carer support and training	-	27,138	-	27,138
Volunteer costs	-	211	-	211
Consultations	-	27,020	-	27,020
Support materials	-	60,633	-	60,633
Events and training	-	12,277	-	12,277
Support and governance costs:				
Rent and property costs	-	-	30,501	30,501
Office running costs	-	-	50,011	50,011
Governance costs (including auditor's remuneration – note 7)	-	-	22,052	22,052
Total resources expended	741,249	127,279	102,564	971,092

	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	-	17,083	-	17,083
Volunteer costs	-	513	-	513
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	540,071	32,553	101,803	674,427

MECOPP (Minority Ethnic Carers of People Project)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2023**

6. Staff costs	2023	2022
	£	£
Salaries	618,158	447,121
Social security costs	48,604	33,009
Pension costs	23,703	20,354
Recruitment	2,645	1,354
	-----	-----
	693,110	501,838
	=====	=====

The average number of persons employed by the Charity during the year was 27 (2022: 20).

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 (2022: £Nil). The total remuneration (including pension contributions and employer's national insurance) of key management personnel in the year was £111,844 (2022: £113,949). No employee earned more than £60,000 per annum.

7. Auditor's remuneration	2023	2022
	£	£
For audit fee	8,205	6,100
For accounts preparation	1,875	1,700
	-----	-----
	10,080	7,800
	=====	=====

8. Tangible fixed assets	Office Equipment and Furniture £
Cost	
At 1 April 2022	3,958
Additions	-
Disposals	-

At 31 March 2023	3,958

Depreciation	
At 1 April 2022	3,958
Charge for year	-
On disposals	-

At 31 March 2023	3,958

Net book value	
At 31 March 2023	-
	=====
At 31 March 2022	-
	=====

MECOPP (Minority Ethnic Carers of People Project)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2023**

9. Debtors	2023	2022
	£	£
Trade debtors	29,657	6,273
Prepayments and other debtors	26,506	14,894
	-----	-----
	56,163	21,167
	=====	=====

10. Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	38,661	2,502
Tax and social security	12,597	9,259
Deferred income (note 4)	95,863	429,981
Other creditors and accruals	32,255	27,708
	-----	-----
	179,376	469,450
	=====	=====

Lease commitment:

At 31 March 2023, the charitable company had total minimum lease commitments as set out below:

	2023	2022
	£	£
Lease payments due		
Within 1 year	10,244	10,796
Within 2 to 5 years	4,463	14,679
	-----	-----
	14,707	25,475
	=====	=====

Lease expenses in the year totalled £29,927 (2022: £22,374).

11. Movement on funds	Note	At	Movement in Resources			At
		1 April	Incoming	Outgoing	Transfers	31 March
		2022	£	£	£	2023
		£	£	£	£	£
Restricted funds:						
Carer support and training	(a)	9,754	195,636	(148,146)	(6,760)	50,484
Gypsy/Traveller project	(b)	265,331	620,669	(624,558)	(22,342)	239,100
Business/Service development	(c)	28,511	176,949	(171,715)	(4,400)	29,345
		-----	-----	-----	-----	-----
Total restricted		303,596	993,254	(944,419)	(33,502)	318,929
		-----	-----	-----	-----	-----
Unrestricted funds						
General fund		66,763	5,485	(26,673)	33,502	79,077
		-----	-----	-----	-----	-----
Total unrestricted		66,763	5,485	(26,673)	33,502	79,077
		-----	-----	-----	-----	-----
Total funds		370,359	998,739	(971,092)	-	398,006
		=====	=====	=====	=====	=====

MECOPP (Minority Ethnic Carers of People Project)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2023**

11. Movement on funds (contd.)		At	Movement in Resources			At
Prior year	Note	1 April 2021 £	Incoming £	Outgoing £	Transfers £	31 March 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
		=====	=====	=====	=====	=====

(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 £	2023 Total £
Unrestricted funds	-	79,077	79,077
Restricted funds	-	318,929	318,929
	-----	-----	-----
	-	398,006	398,006
	=====	=====	=====

MECOPP (Minority Ethnic Carers of People Project)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2023**

12. Analysis of net assets between funds (continued)	Tangible Fixed Assets £	Net Current Assets £	2022 Total £
Unrestricted funds	-	66,763	66,763
Restricted funds	-	303,596	303,596
	-----	-----	-----
	-	370,359	370,359
	=====	=====	=====

13. Related party transactions

There were no related party transactions during the year (2022: 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

	2023 £	2022 £
Net movement in funds	27,647	166,135
Less interest received	(3,611)	(170)
Add back depreciation charge	-	1,320
Increase in debtors	(34,996)	(15,875)
(Decrease)/increase in creditors	(290,074)	116,089
	-----	-----
Net cash (used in)/generated by operating activities	(301,034)	267,499
	=====	=====