

CARERS' SUPPORT
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

Company Registration No. 3099929 (England and Wales)
Charity Registration No. 1061475

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CARERS' SUPPORT

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CARERS' SUPPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Patron	D Green MP
Directors	J M Tulett M Ryder D Holloway B M Bradley J Bridle N Dixon R A Hobbs J A Howard
Chief Executive	S Ross
Key management personnel	S Ross - CEO S Nash - Finance / admin manager K Taylor - Service Development and Volunteer manager T Walker - Training and activities manager
Company number	3099929 (England and Wales)
Charity number	1061475
Registered office	Norman House Beaver Business Park Beaver Road Ashford Kent TN23 7SH
Independent Examiner	M A Wilkes FCA Wilkins Kennedy FKC Stourside Place Station Road Ashford Kent TN23 1PP
Bankers	CAF Bank Ltd PO Box 289 West Malling Kent Scottish Widows Bank 67 Morrison Street Edinburgh EH3 8YJ
Website	www.carers-ashford.org.uk

CARERS' SUPPORT

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2016

The Directors present their report and examined financial statements of the charity for the year ended 31 December 2015. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 as amended by Bulletin 1.

Objectives of the Charity

The charities objects are to do the following with the County of Kent.

- To relieve physical, mental, and material distress amongst those providing homecare for elderly, sick and disabled.
- To relieve physical, mental, and material distress amongst the dependents of such carers.
- To advance education and research amongst carers and the public in matters relating to the care and treatment at home of elderly, sick and disabled.

Funds have been sought from a variety of organisations and they have been expended in accordance with the objectives as detailed above.

Public benefit statement

The directors confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's aims and objectives and in planning future activities.

Review of the year

We are at the end of our 3 year contract with Kent County Council to provide Carers Support services in Ashford, Shepway and Swale localities. We are pleased to confirm that our contract with KCC has been extended to 2018. This has given us the stability to increase staff and consolidate our position as part of the East Kent Carers Consortium. Within the contract there are sufficient funds to provide information, advice and guidance, Carers Assessment, emotional support, training and support groups. We also do ongoing fundraising to support carers activities which are not included in the KCC contract. In addition to the Kent County Council funding we hold funds from the Clinical Commissioning Groups across the areas to fund carers respite to prevent a crisis.

Financial review

Incoming resources for the year amounted to £813,215 (2015: £737,470). Resources expended amounted to £703,553 (2015: £532,207). Net incoming resources for the year amount to £109,662 (2014: £250,877) and total funds at 31 March 2016 amounted to £866,092 (2015: £756,430), of which £640,518 represent general unrestricted reserves (2015: £525,057).

Risk policy

A robust risk policy is in place, which is reviewed at each board meeting. Funding, Loss of tenants, staffing are major risks and are included within the risk policy.

CARERS' SUPPORT

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

Reserves policy

Unrestricted reserves are maintained at a level the directors deem sufficient for the future needs of the charity. The directors aim to maintain a minimum of at least six months budgeted costs, equivalent to around £314,000 (2015: £340,000), as free reserves. The balance of general funds at year end was £640,518 (2015: £525,057). The directors review the reserve policy on a regular basis to ensure that adequate funds are being maintained in order to see the charity through this period.

Designated funds, relating to the charity's fixed assets which are not freely available to be spent, amounted to £177,215 (2015: £191,190)

Restricted funds amounted to £48,359 (2015: £40,183).

Pay policy for key management personnel

The directors and the management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no trustee received remuneration in the year. The pay of staff is reviewed annually and normally increased in accordance with market rates.

Plans for the future

We are continuing to offer carers services in Ashford, Shepway and Swale. The contract which was awarded in 2013 was initially for 3 years has been extended for a further two years until 2018. Besides identifying "hidden carers" within the community, we provide information, advice and guidance, Carers Assessments, training, support groups, emotional support and respite activities. We are working with GP'S and we have Carers Support staff within Medway Maritime Hospital and William Harvey Hospital to help Carers within a hospital setting. Because of uncertainty with regards to the KCC contract initially, to ensure continuity of services additional reserves were increased to elevate the risk. Now funding has been confirmed to 2018, we are to elevate other initiatives for Carers for example a Volunteer Programme offering additional support to carers.

Structure

The charity, which is registered with the Charity Commission under number 1061475, is established under its Memorandum and Articles of Association incorporated on 8 September 1995, amended 28 January 1997, 15 May 2001 and 7 November 2008.

Governance and management

The directors are responsible for the general control and management of the administration of the charity. With effect from November 2010, a trustee is appointed for 5 years with an option to stand for re-election for another three years if in agreement with the Board. The Chair, Vice Chair and Treasurer serve for a term of three years but are re-elected annually.

The directors who served during the period were as stated below.

J M Tulett	Chair	N Dixon
M Ryder	Vice-Chair	R A Hobbs
D Holloway	Treasurer	J A Howard
B M Bradley (appointed 11 June 2015)		I Thomas (resigned 11 June 2015)
J Bridle (appointed 11 June 2015)		

Appointment of directors

The directors may appoint a person who is willing to act as a director at any general meeting provided that the appointment does not cause the number of directors to exceed the maximum number of directors fixed by or in accordance with the articles. A director shall hold office only until the next annual general meeting. If not reappointed he/she shall vacate office at the end of the meeting.

CARERS' SUPPORT

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

Directors' responsibilities

The directors (who are also trustees of Carers Support for the purposes of charity law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

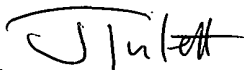
The law applicable to charities in England & Wales requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

By order of the board



J Tulett

Director

Date: 2 June 2016

CARERS' SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2016

		2016			2015
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income					
Donations		3,885	1,165	5,050	3,871
Grants receivable	3.2	648,834	115,881	764,715	660,438
Investment income	3.1	41,610	-	41,610	66,710
Other income		1,840	-	1,840	6,451
Total income		696,169	117,046	813,215	737,470
Expenditure					
Charitable activities		594,683	108,870	703,553	532,207
Total expenditure	4	594,683	108,870	703,553	532,207
Net movement in funds		101,486	8,176	109,662	205,263
Reconciliation of funds:					
Fund balances brought forward at 1 April 2015		716,247	40,183	756,430	551,167
Funds balances carried forward at 31 March 2016		817,733	48,359	866,092	756,430

There are no recognised gains and losses other than those passing through the income and expenditure account. The above amounts all relate to continuing operations of the charity.

CARERS' SUPPORT

BALANCE SHEET AS AT 31 MARCH 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	9		177,215		191,190
Current assets					
Debtors	10	43,370		96,454	
Cash at bank and in hand		715,445		532,632	
		<u>758,815</u>		<u>629,086</u>	
Creditors: Amounts falling due within one year					
	11	<u>(69,938)</u>		<u>(63,846)</u>	
Net current assets			688,877		565,240
Total assets less current liabilities			<u>866,092</u>		<u>756,430</u>
Funds					
Unrestricted funds	13	640,518		525,057	
Designated funds	13	177,215		191,190	
Restricted funds	14	48,359		40,183	
		<u>866,092</u>		<u>756,430</u>	

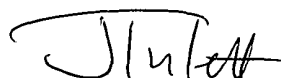
For the financial year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:


- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 2 - 6 - 2016



J Tulett
Director



D Holloway
Director

Company No. 3099929

CARERS' SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.1 Accounting convention

Carers Support is a registered charity with the Charity Commission in the United Kingdom and a registered company in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to relieve physical, mental, and material distress amongst those providing homecare for elderly, sick and disabled; to relieve physical, mental, and material distress amongst the dependents of such carers and to advance education and research amongst carers and the public in matters relating to the care and treatment at home of elderly, sick and disabled.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 First time adoption of FRS102

In preparing these accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 a restatement of comparative items was needed. No restatements were required.

1.3 Funds accounting

Unrestricted general funds are funds which can be used in accordance with charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds represent funds invested in specific projects. The designated fund balance has been represented to ensure that fund balance stated accurately reflects the designation policy adopted by the Trustees.

1.4 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

- Voluntary income including donations and gifts is included in full in the Statement of Financial Activities when receivable unless the donor specifies the income must be used in a future accounting period. Under these circumstances the income is deferred until the specified period.
- Investment income is included when receivable.
- Grant income is received from various local government authorities. The grant is usually, awarded for a specified period. If any proportion of the grant does not relate to the accounting period in question, the amount not relating to the accounting period is deferred to the period it relates to.

CARERS' SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.5 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services, for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. Costs such as wages and salaries are apportioned on the basis of hours spent on each individual project. Administrative costs are apportioned equally depending on the number of different personnel using the various resources available.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold improvements	over the duration of the lease
Fixtures, fittings and equipment	25% reducing balance
Computer equipment	Straight line over 4 years
Computer software	Straight line over 2 years

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Leasing

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

1.9 Pension contributions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.10 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.11 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

CARERS' SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.12 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Useful economic lives of tangible assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property plant and equipment, and note 1.6 for the useful economic lives for each class of assets.

2	Net movement in funds	2016 £	2015 £
	Net movement in funds is stated after charging:		
	Depreciation of tangible assets	15,626	14,851

3	Income	Unrestricted £	2016 Restricted £	Total £	2015 Total £
3.1	Investment income				
	Interest on cash deposits	880	-	880	467
	Rent and service charge received	40,730	-	40,730	66,243
		41,610	-	41,610	66,710
3.2	Grants receivable				
	East Kent Carers' Consortium (EKCC) from Kent County Council	648,834	110,881	759,715	658,038
	Other grants	-	5,000	5,000	2,400
		648,834	115,881	764,715	660,438

4	Analysis of expenditure	Staff costs £	Direct costs £	Support costs £	Total £	2015 Total £
	Charitable activities					
	Carers Support	400,139	11,779	181,827	593,745	462,417
	Carers One off payment	-	71,774	-	71,774	42,081
	Outcome 11	-	23,394	-	23,394	18,960
	Carers training and support group	-	-	8,454	8,454	8,749
	Young Adult Carers'	-	6,186	-	6,186	-
	Total expenditure	400,139	113,133	190,281	703,553	532,207

5 Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the main charitable activities and the sources of income directly to support those activities.

	Carers Support £	Other projects £	Total £
Costs	(593,745)	(109,808)	(703,553)
Direct Income	648,833	115,881	764,714
Net contribution	55,088	6,073	61,161

CARERS' SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

6.	Support costs	2016 £	2015 £
	Rent and service charges	52,058	53,577
	General and water rates	7,031	1,804
	Insurance	5,047	4,681
	Repairs and maintenance	7,981	11,550
	Printing, postage and stationery	21,115	16,520
	Computer costs	10,595	9,115
	Advertising	4,694	3,327
	Telephone and internet	6,147	4,940
	Light and heat	8,429	10,845
	Motor and travel expenses	24,209	13,682
	Recruitment expenses	617	936
	Bank charges	65	31
	Training	8,495	6,089
	Cleaning	4,362	4,333
	Subscriptions	3,402	2,652
	Other costs	902	1,790
	EKCC costs	1,500	-
	Loss on disposal of assets	113	8,166
	Depreciation	15,626	14,851
	Governance		
	Accountancy	2,833	2,580
	Legal and professional	5,060	2,616
		<u>190,281</u>	<u>174,085</u>
7	Staff costs and key management personnel remuneration	2016	2015
	Number of employees	No.	No.
	The average monthly number of employees during the period was:	<u>19</u>	<u>15</u>
		2016	2015
		£	£
	Wages and salaries	371,726	265,654
	Social security costs	28,156	19,901
	Pension	257	-
		<u>400,139</u>	<u>285,555</u>

There were no employees with emoluments above £60,000 in the year (2015: None).

The directors and the management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. As detailed above, no directors received remuneration during the period. The remuneration to the senior management team employees total £112,944 (2015: £102,373).

8 Directors' remuneration and reimbursed expenses

No remuneration has been paid to the directors of the Charity during the year (2015: None).

During the year 6 directors received reimbursement of travel expenses amounting to £605. (2015: None).

CARERS' SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

9	Tangible assets	Leasehold Improvements £	Fixtures, fittings and equipment £	Computer Software £	Total £
	Cost				
	At 1 April 2015	214,808	29,138	11,788	255,734
	Additions	-	1,934	-	1,934
	Disposals	-	(502)	-	(502)
	At 31 March 2016	214,808	30,570	11,788	257,166
	Depreciation				
	At 1 April 2015	42,965	9,791	11,788	64,544
	Charge for period	8,593	7,033	-	15,626
	Charge on disposal	-	(219)	-	(219)
	At 31 March 2016	51,558	16,605	11,788	79,951
	Net book values				
	At 31 March 2016	163,250	13,965	-	177,215
	At 31 March 2015	171,843	19,347	-	191,190

10	Debtors	2016 £	2015 £
	Trade debtors	18,116	20,014
	Grants receivable	-	38,523
	Other debtors	10,000	20,267
	Prepayments and accrued income	15,254	17,650
		<u>43,370</u>	<u>96,454</u>

Included within other debtors is a £10,000 loan made to East Kent Carers Consortium for the purpose of Risk and Responsibility. The loan is due for repayment by 31 March 2017.

11	Creditors: Amounts falling due within one year	2016 £	2015 £
	Trade creditors	8,497	4,533
	Other taxation	53,104	35,069
	Accruals and deferred income	8,337	24,244
		<u>69,938</u>	<u>63,846</u>

12 Share capital

The Charity is a company limited by guarantee and does not have a share capital. Every member of the Charity undertakes to contribute in a winding up a sum not exceeding £1 towards debts and liabilities contracted before ceasing to be a member.

CARERS' SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

13	Unrestricted funds	As at 1 April 2015 £	Incoming £	Outgoing £	Transfer between funds £	As at 31 March 2016 £
	General funds	525,057	696,169	(594,683)	13,975	640,518
	Designated funds					
	- Fixed asset reserve	191,190	-	-	(13,975)	177,215
		<u>716,247</u>	<u>696,169</u>	<u>(594,683)</u>	<u>-</u>	<u>817,733</u>

Fixed asset reserve represents the net book value of tangible fixed assets which is not considered to be general free reserves.

14	Restricted funds	As at 1 April 2015 £	Incoming resources £	Resources expended £	As at 31 March 2016 £
	BME	8,971	-	-	8,971
	Carers One Off Payment	12,232	71,222	(71,624)	11,830
	Outcome 11	2,258	26,234	(23,627)	4,865
	Carers training & support groups	15,047	14,590	(8,454)	21,183
	Former Carers	1,675	-	(165)	1,510
	Young Adult Carers'	-	5,000	(5,000)	-
		<u>40,183</u>	<u>117,046</u>	<u>(108,870)</u>	<u>48,359</u>

BME

Funding is received from Kent County Council to employ a specific worker to work across East Kent aiming to reach communities to identify unpaid carers.

Carers One Off Payment

Kent County Council grant to carers issued upon receipt of Carers Assessment if they fit the criteria.

Outcome 11

Funding from the Clinical Commissioning Group to implement respite to prevent a Carers breakdown.

Carers training & support groups

Funding to help Carers access training opportunities and attend support groups. Funds can be used for transport or a sitting service.

Former Carers

This funding is used to provide the "Life after Caring sessions"

Young Adult Carers

This funding is used to provide the activities for young adult carers.

15	Analysis of net assets between funds	Tangible fixed assets £	Net current assets £	Total £
	Unrestricted free funds	-	640,518	640,518
	Designated funds	177,215	-	177,215
	Restricted funds	-	48,359	48,359
		<u>177,215</u>	<u>688,877</u>	<u>866,092</u>

CARERS' SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

16 Financial commitments

Operating lease payments represent rentals payable by the charitable company for certain of its properties. Leases are negotiated for an average term of 5 years and rentals are fixed for an average of 5 years.

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2016 £	2015 £
Operating leases which expire:		
Due within one year	45,000	45,000
Due 2 - 5 years	180,000	180,000
Over five years	540,000	585,000
	<u>765,000</u>	<u>810,000</u>

17 Related party transactions

Sue Ross (CEO of Carers Support) is a director of East Kent Carers Consortium CIC. During the year, Carers Support made a loan of £10,000 to East Kent Carers Consortium CIC. The loan is due for repayment by 31 March 2017.