

G. House

Scottish Charity No. SC023658  
Registered Company No. SC184443

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**

**(a company limited by guarantee)**

**REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2017**

FRIDAY



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**Dickson Middleton**  
Chartered Accountants  
[www.dicksonmiddleton.co.uk](http://www.dicksonmiddleton.co.uk)  
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Practising Chartered Accountants

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Contents**

	<b>Page</b>
Report of the directors	<b>1 - 7</b>
Auditors' report	<b>8 - 9</b>
Statement of Financial Activities	<b>10</b>
Balance sheet	<b>11</b>
Statement of Cash Flows	<b>12</b>
Notes to the financial statements	<b>13 – 27</b>

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Report of the directors for the year ended 31<sup>st</sup> March 2017**

The directors have pleasure in presenting their annual report, which incorporates the Strategic Report, and the audited Financial Statements for the year ended 31<sup>st</sup> March 2017. In preparing this report the Directors have complied with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and applicable accounting standards.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Charity Number</b>	SC023658
<b>Registered Company Number</b>	SC184443
<b>Principal &amp; Registered Office</b>	Bank Chambers 1a Bank Street Falkirk FK1 1NB
<b>Bankers</b>	Bank of Scotland Unit 15 Howgate Centre FK1 1HG
<b>Auditors</b>	Dickson Middleton Chartered Accountants and Statutory Auditors 20 Barnton Street Stirling FK8 1NE
<b>Solicitors</b>	Russel & Aitken 9 Cow Wynd Falkirk FK1 1PL

**Directors**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors. The directors who served from 1<sup>st</sup> April 2016 are as follows:

Mrs V Brown  
Mr J Allardyce  
Mr J Lapsley (resigned 26 September 2016)  
Mrs M Braes (resigned 20 May 2016)  
Mr A Martin  
Mrs M Daniels  
Miss E Ramsay  
Mr C Gordon (appointed 25 August 2016)

**Secretary** Mr A Martin (appointed 26 September 2016)

<b>Senior Management</b>	Agnes McMillan	Centre Manager
	Holly Hoskisson	Depute Centre Manager

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
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**Report of the directors for the year ended 31<sup>st</sup> March 2017**  
**(continued)**

**OBJECTIVES AND ACTIVITIES**

The principal objectives of the company are to identify carers, including young carers, and provide support and information. The company aims to encourage mutual support through the establishment of carer's support groups; to collate and disseminate information relevant to carers in the Falkirk and Clackmannanshire; to raise awareness of the needs of carers; to promote services which help carers and to encourage carers to make use of existing services; to assist carers to liaise with all relevant agencies; to encourage carers to contribute to the formulation, implementation and review of local and national policies relevant to their caring role and to encourage their participation in community care planning.

The company also aims to recognise and work with former carers as appropriate; to promote good communication, collaborative working and partnerships between statutory, voluntary and community organisations which provide services to carers; to co-ordinate views of carers by identifying and raising carers' concerns with policy makers and policy providers; to promote the principle and practice of equal opportunities for all carers and to provide a befriending service for carers of all ages.

**ACHIEVEMENTS AND PERFORMANCE**

The main areas of charitable activity are the provision of information and support to carers of all ages. A total of 4,322 (2016: 5,727) one to one contacts relating to 1,496 (2016: 1,575) carers of which 918 (2016: 963) were new carers, were effected by staff from the Carers Centre from April 2016 to March 2017. Strong focus was placed on one to one work in the development of 377 personalised Carer Support Plans. 195 reviews were carried out with individual carers to monitor progress in the outcomes carers indicate as important to them. It is gratifying to report that the percentage of improved outcomes reported by carers continues to increase.

Group support activities are on-going with attendances continuing to increase reflecting the varied nature of the concerned groups and carer needs (almost 400 carers attended the various events). The groups range from the Carers Café, Singing workshops, Men's Group and a variety of therapeutic sessions. 188 popular and worthwhile Care with Confidence training sessions were held at the Centre and in local communities with over 300 carers attending the various sessions provided. The CAB advisor continued to provide welfare benefits support, for which the demand continually increases.

Respite breaks ensuring the provision of essential, personalised short breaks for carers with family outings also continued in the year thanks to continued funding.

Staff members were involved in a variety of learning and communication activities including meeting with external organisations, planning groups and the provision of talks and displays at conferences and similar events.

The Young Carers Service continued to develop, supporting 244 Young Carers (YCs) (2016: 245) of which 104 were new carers (2016: 128). Young Carers Groups activities – 88 (2016: 92) continue with strong attendance at the various events. The provision of one to one contact continues to create high demand with 57 YCs accessing one to one support, involving 234 contacts. The Scottish Young Carers Festival continues to be a popular event, with 12 YCs attending this year. Workforce learning and communication opportunities raising awareness of support provided by Centre in meeting with professionals was extensive with 40 talks/displays at a variety of events.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Report of the directors for the year ended 31<sup>st</sup> March 2017**  
**(continued)**

The service to provide support for Young Adult Carers (YACs) continued, involving 55 YACs (2016: 45) with a range of activities, including 13 residential events. It is pleasing to report that one YAC was appointed to the Scottish Youth Parliament and is already involved in a variety of PR activities.

The support provided to carers from befriending volunteers continued. The funding received from Children in Need for the YC Befriending Co-ordinator post allowed 22 YCs (2016: 25) to be linked to a volunteer befriender. It is disappointing to report that this funding has not been renewed for future years but efforts to secure alternative funding are on-going.

In association with "Shared Care Scotland", the "Respite Project" continues to expand respite opportunities for carers through the provision of breaks which are pledged free by the hospitality sector in Falkirk.

The established "Friends" Group in Clackmannanshire continued to make a strong fund raising impact and the goal to develop a Falkirk "Friends" Group continues. It is again pleasing to report, that Young Carers Services and the Carers Centre met all agreed targets set in the year.

**FINANCIAL REVIEW**

The deficit for the period to March 2017 is largely due to an increase in the pension liability, as a result of an actuarial adjustment by the Falkirk Council Pension Scheme, and a repayment of £71,000 to the Falkirk Health and Social Care Partnership in respect of Reshaping Care for Older People funds that were unspent in the prior year. The projected budget for 2017-18 indicates a small surplus for the organisation.

The strong management focus on improved service opportunity continues with a number of additional services, whenever possible making use of the excellent Carers Centre premises. Close monitoring of all expenditures continues to be demanded by the ever increasing cost challenges faced by the organisation. Fundraising opportunities continue to be focused and the various groups, including Management Committee, undertake the opportunity whenever available resources permit.

Whilst the principal funding sources are the statutory authorities of Clackmannanshire Council, Falkirk Council and NHS Forth Valley, it is the policy of Central Carers Association to seek additional funding opportunities wherever possible. In addition, every effort will be made to deliver financially efficient services, monitor costs and pursue opportunities to realise income from the organisations property and investment assets.

In the current financial climate it is necessary, and prudent, to have a range of income streams to protect and maintain the current level of service delivery and work towards developing the range and quality of services provided for carers.

We currently have a Joint Working Agreement with Falkirk Council and Service Level Agreement with Clackmannanshire Council. Whilst recognising their commitment to support carers, there is an expectation from our statutory funders that we use this funding as a stable platform from which to apply for additional funding and grants that include management fees and overhead costs which allow us to spread the organisational costs across the various funding streams.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Report of the directors for the year ended 31<sup>st</sup> March 2017**  
**(continued)**

**Investment Policy**

Any money not required in the short term continues to be identified and held in interest bearing accounts on a one year basis. No other investments are held.

**Reserves Policy**

Historically, the organisation's policy has been to endeavour to keep at least three months operating expenditure in reserve to provide funding reserves to react to any reduction in funding. In view of continued pressure on unrestricted funding availability this policy will be reviewed by the Board during 2017-18.

**Plans for future periods**

During 2017-18, funding will continue to be sought to allow us to continue to deliver existing services and resource a range of developments that are included in our Strategic Plan. Current projections on funds already in place indicate a small surplus for next financial year.

2018 will be the final year of both Carer Information Strategy and Integrated Care funding, which makes up the majority of our funding. It is unclear at present how this will affect our funding from April 2018 onwards. It is possible that our core funding and any other funding streams that become available through our statutory funders will be combined.

The impact of the Carers Act, which is due to be implemented in April 2018, on the funding we receive is also unknown at present, however, it is likely that there will be an increase if we are expected to deliver additional services to allow the statutory authorities to meet their legal requirements.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Report of the directors for the year ended 31<sup>st</sup> March 2017**  
**(continued)**

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing documents**

The organisation is a charitable company limited by guarantee, incorporated on 1 April 1998 and registered as a charity on 4 May 1995. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**Management**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The members of the Management Committee shall hold office until the third Annual General Meeting (AGM) following their appointment. At such time they shall retire from office but may offer themselves for re-election.

The focus of the work of the organisation is supporting carers and therefore this is reflected in the fact that one third of the Management Committee is composed of carers or former carers who are willing to use their own experience to assist the charity. Recruitment of the Management Committee is mainly carried out by word of mouth and at awareness raising events where the work of the organisation is discussed.

Efforts are made to attract individuals with a diverse mix of skills covering social work, business, health service and accounting. An application form asking for two references and supporting letter are requested from prospective members who are interviewed by the Chairperson and evaluated. The final decision is taken by the Management Committee.

**Induction Process**

There is a written induction process and short training sessions are arranged when new members join the Committee, which may include existing members in order to aid communication with the new members. These training sessions will be led by the Chair of the Management Committee and the Centre Manager.

**Organisational Structure**

The organisation has a Management Committee of up to 12 members and 2 advisors who meet every 6 weeks and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and Depute Care Manager. These individuals are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Managers have responsibility for the day to day operational management of the Carers Centre in Falkirk and the Alloa Office, Befriending the Young Carers services, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Report of the directors for the year ended 31<sup>st</sup> March 2017**  
**(continued)**

**Risk Management**

The key risk facing the Organisation is that the charitable aims are not met. To combat this risk a variety of controls are in place.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

The Board review various reports (a Strategic Plan is prepared, with financial overview for each current business year and status reports are regularly presented by the Centre Manager) at appropriate Management Committee Meetings.

Recognising the financial challenge faced by our key funders, the Centre Manager and Depute Manager regularly meet and keep fully informed of current developments and any potential changes to the funding environment and the potential impact this could have on our future funding. With the Carers Act coming into effect in 2018, changes in the funding decision processes and the impact that will have on our services is key. This will necessitate careful Board discussion.

At an operational level the Organisation strives to operate best practice in key areas of the business and with access and health and safety. Having achieved the quality awards, PQASSO Level 1 status and Carers Trust Quality Award, the organisation continues with focus to enhance the various processes to maintain and further the quality status. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centre and other offices. These procedures are reviewed on a regular basis to ensure that they continue to meet the needs of the charity. The organisation has contracted with Peninsula Business Services for their 'Business Safe' product to further ensure the required compliance standards are fully observed and maintained.

**Related Parties**

The organisation is a member of a number of organisations including the Coalition of Carers in Scotland, Volunteer Development Scotland, the local Council for Voluntary Services and a network partner of Carers Trust.



**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Report of the directors for the year ended 31<sup>st</sup> March 2017**  
**(continued)**

**DIRECTORS' RESPONSIBILITIES**

The directors (who are also trustees for the purposes of charity law) are responsible for preparing the Directors' 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, including the income and expenditure, of the charitable company for the year. 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;
- 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 a going concern basis unless it is inappropriate to presume that the charitable company 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.

**Directors and Officers Liability Insurance**

During the period the charity purchased liability insurance for its directors and staff as permitted by Section 233 of the Companies Act 2006.

**Auditors**

A resolution will be proposed at the Annual General Meeting that Dickson Middleton be re-appointed as auditors of the charitable company for the forthcoming year.

By Order of the Board



Alan Martin      Director  
24      August 2017

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Independent Auditors' Report**  
**to the members of CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**

We have audited the financial statements of CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN) for the year ended 31<sup>st</sup> March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and its 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement, 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.

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 responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Independent Auditors' Report**  
**to the members of CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(continued)**

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2017, 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 (as amended).

**Emphasis of Matter**

In forming our opinion, we have considered the adequacy of the disclosures made in the financial statements concerning the charity's ability to continue as a going concern. The charity is a member of the Falkirk Council Pension Fund. During the year this fund reported a net deficit allocated to the charity of £342,000 (2016: £207,000). This deficit has been reflected in the balance sheet. This deficit would only crystallise if all employees in the scheme ceased employment. The charity is also dependent on funding from various councils, the NHS and the Scottish Government. Funding is in place for the year ended 31 March 2018. These funders will not provide assurance that funding will be ongoing; however, due to the Scottish Government's commitment to carers, there is nothing to suggest the funding will cease. The financial statements do not include any adjustment that would result from a failure to continue as a going concern. Our opinion is not qualified in this respect.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



**Craig Clinton (Senior Statutory Auditor),**  
**for and on behalf of Dickson Middleton, Chartered Accountants/Statutory Auditors,**  
**20 Barnton Street, Stirling, FK8 1NE**  
**Dickson Middleton is eligible to act as an auditor in terms of section 1212 of the**  
**Companies Act 2006**

**Date: 24 August 2017**

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
(a company limited by guarantee)

**Statement of Financial Activities (including income and expenditure account)**  
**for the year ended 31st March 2017**

	Note	Restricted Funds £	Unrestricted Funds £	2017 Total Funds £	2016 Total Funds £
<b>Income:</b>					
Donations and legacies	2	2,027	13,764	15,791	51,673
Charitable Activities	3	507,144	264,616	771,760	784,317
Other trading activities	4	-	49,593	49,593	53,053
Investment income	5	-	2,167	2,167	2,949
Other income	6	-	7,436	7,436	7,201
<b>Total</b>		<b>509,171</b>	<b>337,576</b>	<b>846,747</b>	<b>899,193</b>
<b>Expenditure:</b>					
<i>Costs of raising funds:</i>					
Donations and legacies		-	71	71	234
<i>Charitable activities:</i>	7				
Expenditure on charitable activities		581,564	385,829	967,393	958,786
<b>Total</b>		<b>581,564</b>	<b>385,900</b>	<b>967,464</b>	<b>959,020</b>
<b>Net outgoing resources before transfers</b>		<b>(72,393)</b>	<b>(48,324)</b>	<b>(120,717)</b>	<b>(59,827)</b>
<b>Transfer between funds</b>		<b>(68,394)</b>	<b>68,394</b>	<b>-</b>	<b>-</b>
<b>Net outgoing resources before actuarial (loss)/ gain on pension fund</b>		<b>(140,787)</b>	<b>20,070</b>	<b>(120,717)</b>	<b>(59,827)</b>
Actuarial (loss)/ gain on pension fund	14	-	(117,000)	(117,000)	94,000
<b>Net outgoing resources after actuarial gain/(loss) on pension fund</b>		<b>(140,787)</b>	<b>(96,930)</b>	<b>(237,717)</b>	<b>34,173</b>
Balances brought forward at 1 <sup>st</sup> April 2016		217,901	74,160	292,061	257,888
<b>Balances carried forward at 31<sup>st</sup> March 2017</b>		<b>77,114</b>	<b>(22,770)</b>	<b>54,344</b>	<b>292,061</b>

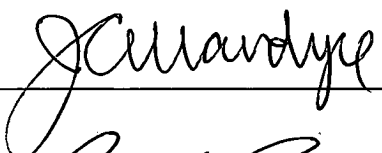

The notes on pages 12 to 26 form part of these financial statements.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
(a company limited by guarantee)

**Balance sheet as at 31st March 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible fixed assets	11	-	781
<b>Current assets</b>			
Debtors	12	44,435	54,942
Cash at bank and in hand		<u>371,702</u>	<u>457,849</u>
		<b>416,137</b>	<b>512,791</b>
<b>Creditors:</b> amounts falling due within one year	13	<u>(19,793)</u>	<u>(14,511)</u>
<b>Net current assets</b>		<u><b>396,344</b></u>	<u><b>498,280</b></u>
		<b>396,344</b>	<b>499,061</b>
<b>Pension liability</b>	14	<b>(342,000)</b>	<b>(207,000)</b>
<b>Net assets</b>		<u><b>54,344</b></u>	<u><b>292,061</b></u>
<b>Funds</b>			
Restricted income funds	17	77,114	217,901
<u>Unrestricted funds -</u>			
Undesignated funds excl. pension	17	319,230	281,160
Pension reserve	17	<u>(342,000)</u>	<u>(207,000)</u>
<b>Total charity funds</b>		<u><b>54,344</b></u>	<u><b>292,061</b></u>

Approved by the board of directors on 24 August 2017 and signed on their behalf by:

  
\_\_\_\_\_  
  
\_\_\_\_\_

James Allardyce  
Director,

Colin Gordon  
Director

**Company Number SC184443**

**The notes on pages 13 to 27 form part of these financial statements.**

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
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**Statement of Cash Flows for the year ended 31st March 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Reconciliation of net movement in funds to net cash inflow from operating activities</b>		
Net movement in funds	(237,717)	34,173
Pension scheme movements	135,000	(67,000)
Interest income shown in investing activities	(2,167)	(2,949)
Depreciation	781	758
(Increase)/ decrease in debtors	10,507	(40,812)
Increase in creditors	5,282	6,134
<b>Net cash used in operating activities</b>	<b>(88,314)</b>	<b>(69,696)</b>
<b>Cash flows from investing activities</b>		
Interest received	2,167	2,949
Purchase of fixed assets	-	-
<b>Cash provided by investing activities</b>	<b>2,167</b>	<b>2,949</b>
<b>Decrease in cash and cash equivalents in the year</b>	<b>(86,147)</b>	<b>(66,747)</b>
<b>Cash and cash equivalents at 1<sup>st</sup> April 2016</b>	<b>457,849</b>	<b>524,596</b>
<b>Cash and cash equivalents at 31<sup>st</sup> March 2017</b>	<b>371,702</b>	<b>457,849</b>

The notes on pages 13 to 27 form part of these financial statements.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**

**1. Accounting policies**

*Basis of preparation*

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS102) and the Companies Act 2006. A summary of the more important accounting policies, which have been applied consistently, is set out below.

The charity meets the definition of a public benefit entity under FRS 102.

*Assessment of going concern*

The directors acknowledge the deficit in unrestricted funds which arises due to the reported deficit to the Falkirk Council Pension Fund. The directors are of the opinion that this would only crystallise if all employees in the scheme ceased employment. The directors therefore look at its continuing funding cycle when considering its current and future position. The Directors are of the opinion that sufficient funding is in place to cover their planned activities for 2017/18. The funding bodies have yet to provide commitments to funding beyond this period; however the directors are not aware of any expectations of this funding to cease and will look to manage related costs in line with future funding. It is the considered opinion of the directors that the company has in place a business model which will enable it to continue to operate for at least a period of 12 months from the approval date of these financial statements. As a result the going concern basis of accounting has been adopted.

*Reconciliation with previous Generally Accepted Accounting Practice (GAAP)*

In preparing the financial statements the directors have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 the restatement of comparative items was required.

In accordance with the requirements of FRS 102, a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under the previous GAAP adjusted for the presentation of pension scheme expenditure and the recognition of holiday entitlement arising in the year which was not taken.

	<b>2016</b>
	<b>£</b>
<u>Reconciliation of net expenditure</u>	
Net expenditure as previously stated	924,286
Adjustment to pension costs	27,000
Adjustment including holiday pay accrual	7,500
Net expenditure as restated	<u>959,020</u>

*Accounting convention*

The financial statements are prepared under the historical cost convention.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**  
**(continued)**

*Incoming resources*

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred for grants which have claw back conditions.
- Income from charitable activities is recognised as it is earned (i.e. as the related goods and services are provided).
- Investment income is included when receivable.

*Resources Expended*

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure only includes VAT to the extent that it cannot be fully recovered. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise the costs incurred for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and programmes for its beneficiaries and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to strategic management of the charity. All costs are allocated between the expenditure categories on the basis designed to reflect the use of the resource.

*Pensions*

The charity is a participating employer in a local government superannuation scheme, which is a defined benefit pension scheme in nature, for some employees. The assets of the scheme are held separately from those of the charity. Pension scheme liabilities are measured on an actuarial basis using a projected unit credit method. Pension scheme assets are valued at market value at the balance sheet date. Any pension scheme surplus or deficit is recognised in full on the balance sheet.

*In kind gift*

During the year the charity enjoyed the use of premises provided rent free by Clackmannan Council. The value of this gift was estimated at £3,500 (2016: £3,500).

*Operating leases*

Rentals under operating leases are included in the statement of financial activities on a straight line basis over the lease term.

*Taxation*

The charity is recognised as a charity for taxation purposes. As such the charity is exempt from tax on income and gains to the extent that these are applied to charitable objects. No tax charges have arisen in the charity.



**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**  
**(continued)**

**1. Accounting policies (continued)**

*Tangible fixed assets*

The cost of tangible fixed assets is their purchase cost or, if gifted, their value at the date of gift.

*Depreciation*

Depreciation is provided on fixed assets to write off the cost, less the estimated residual value, evenly over the years stated below.

Leasehold improvements	over the term of the lease
Fixtures, fittings and equipment	20% Straight line

*Debtors*

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

*Creditors*

Creditors are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

*Financial instruments*

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

*Fund accounting*

The various reserves set aside by the charity are as follows:

- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of a grant.
- Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the directors for particular purposes. Current designated funds include sums tied up in fixed assets, centre funding and future project funding.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
(a company limited by guarantee)

**Notes to the financial statements for the year ended 31st March 2017**  
(continued)

**2. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	2017 Total £
<b>Donations</b>			
Donations	9,382	80	9,462
PRT Grants	882	1,947	2,829
Big Lottery	-	-	-
Agnes Watt Trust Fund	-	-	-
<b>Gifts</b>			
Gifts in kind	3,500	-	3,500
	<b>13,764</b>	<b>2,027</b>	<b>15,791</b>

	Unrestricted Funds £	Restricted Funds £	2016 Total £
<b>Donations</b>			
Donations	6,473	3,085	9,558
PRT Grants	743	17,522	18,265
Big Lottery	-	16,350	16,350
Agnes Watt Trust Fund	-	4,000	4,000
<b>Gifts</b>			
Gifts in kind	3,500	-	3,500
	<b>10,716</b>	<b>40,957</b>	<b>51,673</b>

**3. Incoming resources from charitable activities**

	Unrestricted Funds £	Restricted Funds £	2017 Total £
Forth Valley Health Board	68,074	352,692	420,766
Falkirk Council	141,898	-	141,898
Clackmannanshire Council	54,644	71,894	126,538
Shared Care Scotland	-	27,155	27,155
BBC Children in Need	-	33,976	33,976
Carers Trust	-	21,427	21,427
	<b>264,616</b>	<b>507,144</b>	<b>771,760</b>

	Unrestricted Funds £	Restricted Funds £	2016 Total £
Forth Valley Health Board	68,074	361,835	429,909
Falkirk Council	141,898	-	141,898
Clackmannanshire Council	58,820	89,206	148,026
Shared Care Scotland	-	31,450	31,450
BBC Children in Need	-	33,034	33,034
Carers Trust	-	-	-
	<b>268,792</b>	<b>515,525</b>	<b>784,317</b>

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**  
**(continued)**

**4. Other trading activities**

	Unrestricted Funds £	2017 Total £	2016 Total £
Fundraising	2,040	2,040	1,421
Management Fees	47,553	47,553	51,632
	<u>49,593</u>	<u>49,593</u>	<u>53,053</u>

**5. Investment income**

	Unrestricted Funds £	2017 Total £	2016 Total £
Bank interest receivable	2,167	2,167	2,949
	<u>2,167</u>	<u>2,167</u>	<u>2,949</u>

**6. Other income**

	Unrestricted Funds £	2017 Total £	2016 Total £
Rent receivable	7,436	7,436	7,201
	<u>7,436</u>	<u>7,436</u>	<u>7,201</u>

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**  
**(continued)**

**7. Analysis of expenditure on charitable activities**

	<b>Basis of Apportionment</b>	<b>Raising funds £</b>	<b>Charitable activities £</b>	<b>2017 Total £</b>
Staff costs	Staff time	-	626,663	626,663
Carer awards paid	Direct	-	35,952	35,952
Volunteer expenses	Direct	-	5,799	5,799
Carer support costs	Direct	-	6,640	6,640
Activity costs	Direct	-	16,448	16,448
Hospitality & functions	Direct	-	9,177	9,177
Repay underspend	Direct	-	71,247	71,247
Fundraising outlay	Direct	71	-	71
		<b>71</b>	<b>771,926</b>	<b>771,997</b>
Support costs	Direct	-	169,965	169,965
Governance costs	Staff time	-	25,502	25,502
		-	<b>195,467</b>	<b>195,467</b>
		<b>71</b>	<b>967,393</b>	<b>967,464</b>

	<b>Basis of Apportionment</b>	<b>Raising funds £</b>	<b>Charitable activities £</b>	<b>2016 Total £</b>
Staff costs	Staff time	-	637,952	637,952
Carer awards paid	Direct	-	36,384	36,384
Volunteer expenses	Direct	-	4,561	4,561
Carer support costs	Direct	-	12,986	12,986
Activity costs	Direct	-	21,587	21,587
Hospitality & functions	Direct	-	13,399	13,399
Repay underspend	Direct	-	30,581	30,581
Fundraising outlay	Direct	234	-	234
		<b>234</b>	<b>757,450</b>	<b>757,684</b>
Support costs	Direct	-	179,704	179,704
Governance costs	Staff time	-	21,632	21,632
		-	<b>201,336</b>	<b>201,336</b>
		<b>234</b>	<b>958,786</b>	<b>959,020</b>

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**  
**(continued)**

**8. Allocation of Support & Governance Costs**

	<b>Basis of Apportionment</b>	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>2017 Total £</b>
Wages & salaries	Staff time	-	5,811	5,811
Audit fee	Direct	-	5,400	5,400
Legal & professional	Direct	-	14,291	14,291
Recruitment & training	Direct	5,477	-	5,477
Premises	Direct	68,865	-	68,865
Depreciation	Direct	781	-	781
Postage, stationery & advert.	Direct	14,432	-	14,432
Telephone	Direct	7,278	-	7,278
Hire of equipment	Direct	14,604	-	14,604
Staff travel	Direct	7,777	-	7,777
Management fees	Direct	47,553	-	47,553
General expenses	Direct	3,198	-	3,198
		<b>169,965</b>	<b>25,502</b>	<b>195,467</b>

	<b>Basis of Apportionment</b>	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>2016 Total £</b>
Wages & salaries	Staff time	-	4,594	4,594
Audit fee	Direct	-	4,890	4,890
Legal & professional	Direct	-	12,148	12,148
Recruitment & training	Direct	2,440	-	2,440
Premises	Direct	64,348	-	64,348
Depreciation	Direct	758	-	758
Postage, stationery & advert.	Direct	24,343	-	24,343
Telephone	Direct	7,445	-	7,445
Hire of equipment	Direct	15,089	-	15,089
Staff travel	Direct	11,509	-	11,509
Management fees	Direct	51,632	-	51,632
General expenses	Direct	2,140	-	2,140
		<b>179,704</b>	<b>21,632</b>	<b>201,336</b>

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**  
**(continued)**

**9. Operating surplus**

The operating surplus is stated after charging:-

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Staff pension contributions	<b>58,869</b>	59,564
Auditors remuneration - audit	<b>5,400</b>	4,890
- other	-	-
Depreciation	<b>781</b>	758
Operating lease rentals	<b>14,604</b>	15,089

**10. Wages and Salaries**

A summary of the wages costs for the charity's employees is shown below:-

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Aggregate gross wages and salaries paid to employees	<b>512,775</b>	517,491
National Insurance	<b>42,830</b>	38,490
Other pension costs	<b>58,869</b>	59,564
	<b>614,474</b>	615,545
FRS102 pension cost adjustment	<b>18,000</b>	27,000
	<b>632,474</b>	642,545

There are no 'high paid' staff.

**Number of Employees**

The average monthly numbers of employees during the year were:

	<b>2017</b>	<b>2016</b>
	<b>Number</b>	<b>Number</b>
Management administration	<b>6</b>	10
Charitable expenditure	<b>24</b>	23
	<b>30</b>	33

For the purposes of this disclosure, the key management personnel are defined as the directors and the senior management team whose aggregate remuneration in the year was £102,233 (2016 - £98,498).

No director received any remuneration during the year. Expenses of £14 for travel expenses and working from home expenses were reimbursed to directors (2016 - £31).

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
(a company limited by guarantee)

**Notes to the financial statements for the year ended 31st March 2017**  
(continued)

**11. Tangible fixed assets**

	Leasehold Improvements £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 1 April 2016	18,864	16,713	35,577
Additions	-	-	-
<b>At 31 March 2017</b>	<b>18,864</b>	<b>16,713</b>	<b>35,577</b>
<b>Depreciation</b>			
At 1 April 2016	18,864	15,932	34,796
Charge for the year	-	781	781
<b>At 31 March 2017</b>	<b>18,864</b>	<b>16,713</b>	<b>35,577</b>
<b>Net book value</b>			
<b>At 31 March 2017</b>	-	-	-
At 31 March 2016	-	781	781

**12. Debtors**

	2017 £	2016 £
Other Debtors	37,547	47,336
Prepayments	6,888	7,606
	<b>44,435</b>	<b>54,942</b>

**13. Creditors: amounts falling due within one year**

	2017 £	2016 £
Other creditors	5,948	240
Accruals & deferred income	13,845	14,271
	<b>19,793</b>	<b>14,511</b>

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
(a company limited by guarantee)

**Notes to the financial statements for the year ended 31st March 2017**  
(continued)

**14. Pension commitments and other post-retirement benefits**

The charity participates in a pension scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the charity.

Pension contributions are determined by a qualified actuary. A full actuarial valuation was carried out at 31st March 2014 and updated to 31st March 2017.

**Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability**

	2017			2016		
	Asset	Obligations	Net (liability) / asset	Asset	Obligations	Net (liability) / asset
	£000s	£000s	£000s	£000s	£000s	£000s
Fair value of plan assets	859	-	859	853	-	853
Present value of plan liabilities	-	1,066	(1,066)	-	1,127	(1,127)
<b>Opening position</b>	<b>859</b>	<b>1,066</b>	<b>(207)</b>	<b>853</b>	<b>1,127</b>	<b>(274)</b>
<b>Service Cost</b>						
Current service cost	-	41	(41)	-	52	(52)
Past service cost	-	-	-	-	-	-
Effect of settlements	-	-	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>41</b>	<b>(41)</b>	<b>-</b>	<b>52</b>	<b>(52)</b>
<b>Net interest</b>						
Interest income on plan assets	30	-	30	27	-	27
Interest on defined benefit obligation	-	38	(38)	-	36	(36)
<b>Total Net Interest</b>	<b>30</b>	<b>38</b>	<b>(8)</b>	<b>27</b>	<b>36</b>	<b>(9)</b>
<b>Total defined benefit cost recognised in SOFA</b>	<b>30</b>	<b>79</b>	<b>(49)</b>	<b>27</b>	<b>88</b>	<b>(61)</b>
<b>Cashflows</b>						
Plan participants' contributions	9	9	-	10	10	-
Employer contributions	31	-	31	34	-	34
Benefits paid	(21)	(21)	-	(50)	(50)	-
<b>Expected closing position</b>	<b>908</b>	<b>1,133</b>	<b>(225)</b>	<b>874</b>	<b>1,175</b>	<b>(301)</b>
<b>Remeasurements</b>						
Changes in demographic assumptions	-	-	-	-	-	-
Changes in financial assumptions	-	271	(271)	-	(101)	101
Other experience	-	-	-	-	(8)	8
Return on assets excluding amounts included in net interest	154	-	154	(15)	-	(15)
Changes in asset ceiling	-	-	-	-	-	-
<b>Total remeasurements recognised in SOFA</b>	<b>154</b>	<b>271</b>	<b>(117)</b>	<b>-(15)</b>	<b>(109)</b>	<b>94</b>
Fair value of plan assets	1,062	-	1,062	859	-	859
Present value of plan liabilities	-	1,404	(1,404)	-	1,066	(1,066)
<b>Closing position</b>	<b>1,062</b>	<b>1,404</b>	<b>(342)</b>	<b>859</b>	<b>1,066</b>	<b>(207)</b>

The employer contribution in the year totalled £30,492 (2016: £34,149).



**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**  
**(continued)**

**14. Pension commitments and other post-retirement benefits (continued)**

The principal actuarial assumptions used at the balance sheet date are as follows:

	<b>2017</b>	<b>2016</b>
	<b>%</b>	<b>%</b>
Pension Increase Rate	2.4	2.2
Salary Increase Rate	3.9	3.7
Discount Rate	2.6	3.5

Life expectancy is based on the pension scheme's VitaCurves, assuming the current rate of improvements has peaked and will converge to a long term rate of 1.25% per annum. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	<b>Males years</b>	<b>Females Years</b>
Current pensioners	22.1	23.8
Future pensioners (assumed to be aged 45 at last formal valuation date)	24.3	26.3

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HRMC limits for pre-April 2009 service and 75% of the maximum tax-free cash for post-April 2009 service.

The major categories of plan assets as a percentage of total plan assets were as follows:

	<b>2017 %</b>	<b>2016 %</b>
Equities	67	62
Bonds	23	25
Property	6	8
Cash	4	5

The estimated employer contributions to the defined benefit scheme for the next financial year will be approximately £31,000.

**15. Liability of members**

The charity is a company limited by the guarantee of its members and has no share capital. Every member undertakes to contribute to the assets of the charity in the event of it being wound up by an amount not exceeding £1.

**16. Operating lease commitments**

The charity had total future minimum commitments under non-cancellable operating leases of:-

	<b>2017 £</b>	<b>2016 £</b>
Within one year	<b>43,325</b>	43,325
Between 2 and 5 years	<b>69,673</b>	111,360
Over 5 years	-	840
	<b><u>112,998</u></b>	<b><u>155,525</u></b>

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
(a company limited by guarantee)

**Notes to the financial statements for the year ended 31st March 2017**  
(continued)

**17. Fund Reconciliation**

	At 1 <sup>st</sup> April 2016	Income	Expenditure	Transfers	Actuarial Loss	At 31 <sup>st</sup> March 2017
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
Designated fixed assets	781	-	(781)	-	-	-
Designated befrienders events	2,438	-	(483)	-	-	1,955
Designated young carers events	9,301	2,931	(5,982)	-	-	6,250
Designated Clackmannanshire	11,169	2,310	(2,618)	-	-	10,861
Property and equipment fund	43,943	-	(5,112)	-	-	38,831
Designated carers funded event	10,174	2,797	(2,823)	-	-	10,148
PRT Miscellaneous	-	463	(292)	-	-	171
Designated contingency fund	-	-	-	44,014	-	44,014
General funds	(3,646)	329,076	(367,810)	24,380	(117,000)	(135,000)
	74,160	337,577	(385,901)	68,394	(117,000)	(22,770)
<b>Restricted funds</b>						
YC authorisation cards	3,405	-	(1,171)	-	-	2,234
Community group fund	729	22	-	-	-	751
Children in need	3,968	33,977	(34,262)	-	-	3,683
Falkirk carers activity groups	1,621	57	(118)	-	-	1,560
Better breaks fund	2,163	7,602	(4,903)	-	-	4,862
Community health – parents	1,018	-	(34)	-	-	984
Former carers group	726	-	-	-	-	726
Carers Trust – individual carers	-	1,947	(1,947)	-	-	-
Short breaks funds (adults)	14,261	19,553	(16,994)	-	-	16,820
Reshaping care for older people	70,660	-	(70,660)	-	-	-
Rebranding/ marketing	1,005	-	(1,005)	-	-	-
Young adults carers fund	3,806	21,427	(24,202)	-	-	1,031
Agnes Watt trust	4,000	-	(4,911)	911	-	-
CIS year 8	175	173,888	(161,258)	-	-	12,805
ICF Falkirk	20,799	178,804	(188,693)	-	-	10,910
ICF Clackmannanshire	20,260	71,894	(71,406)	-	-	20,748
Contingency fund	69,305	-	-	(69,305)	-	-
	217,901	509,171	(581,564)	(68,394)	-	77,114
	292,061	846,748	(967,465)	-	(117,000)	54,344

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**  
**(continued)**

**17. Fund Reconciliation (continued)**

**Purposes of designated funds -**

**Befrienders Funded Events**

Funds accumulated from donations from individuals and organisations to benefit the volunteer befrienders by financing various leisure and educational events.

**Young Carers Funded Events**

Funds accumulated from donations from individuals and organisations to benefit young carers in the provision of equipment and various leisure and educational activities.

**Clackmannanshire External Funds**

Funds accumulated from donations and bequests from individuals and organisations to benefit carers in Clackmannanshire in the provision of various leisure and educational activities.

**Centre Property and Equipment Funds**

Reserves accumulated to make provision for future significant rent increases or potential non routine maintenance of the property at 1a Bank Street and for the replacement of office equipment and furnishings.

**Purposes of restricted funds -**

**Young Carer Authorisation Cards**

Funding by FV NHS to allow recognition of the role that Young Carers play in the cared for persons life and to encourage communication between Young Carers and health professionals.

**Community Group Fund**

Funds utilised to finance monthly meetings of both a leisure and educational nature.

**Children in Need**

Funds provided to finance Young Carers Befriending Co-ordinator post. This key member of the YC team is involved in training and developing new befrienders - essential to the wellbeing of young carers. The worker also participates in all YC activities and responsibilities.

**Falkirk Carers Activities Groups**

Funds accumulated from donations to allow the organisation of regular and one off activities including the carer's lunch, men's group and Christmas lunch.

**Better Breaks Fund**

Funding to provide outings and activities for families of children with additional support needs.

**Community Health - Parents Group**

Core funds received from statutory authorities cover only the salary of the Parents Work. This Fund allows the worker to organise a wide range of leisure and educational events involving speakers and therapists as well as external visits to a variety of venues.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2017**  
**(continued)**

**17. Fund Reconciliation (continued)**

**Former Carers Group**

Funds established to cover expenses incurred in organising meetings and training sessions to help former carers move on from dependency on support from the Carers Centre to find new and appropriate involvements.

**Short Break Funds - Adults**

To provide respite holiday breaks of their choosing for Adult Carers to a maximum of £300 each.

**Reshaping Care for Older People**

Funds provided from Reshaping Care for Older People to meet various support needs including Community Training, Hospital Discharge, Information & Support, Enhanced Discharge and Anticipatory Care, with funds also provided to enable the Carers Centre development.

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**Rebranding/Marketing**

Funds received to cover costs of marketing and rebranding of the organisation following on from the cessation of PRT brand.

**Young Adult Carers Funds**

Funds to complete feasibility study and develop the service for young adult carers.

**Agnes Watt Trust**

Funding to provide pampering sessions for adult carers and expenses related to befriending for young carers.

**CIS Year 8**

Funds received from NHS Forth Valley to extend the work of the previous 7 years.

**ICF Funding**

The Integration Care Fund replaces the RCOP Project which was for older people and the new project covers all adult care including the development of carer engagement.

**Contingency Fund**

Funding to further develop strands of CIS support initiatives requiring additional resources beyond the initial fund duration.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
(a company limited by guarantee)

**Notes to the financial statements for the year ended 31st March 2017**  
(continued)

**18. Analysis of net assets between funds**

	Restricted £	Unrestricted £	2017 Total Funds £	2016 Total Funds £
<b>Fixed assets</b>	-	-	-	781
<b>Current assets</b>				
Debtors	35,947	8,488	44,435	54,942
Cash at bank and in hand	45,452	326,250	371,702	457,849
	81,399	334,738	416,137	512,791
<b>Current liabilities</b>	(4,285)	(15,508)	(19,793)	(14,511)
<b>Net current assets</b>	77,114	319,230	396,344	498,280
<b>Total Assets less Current Liabilities</b>	77,114	319,230	396,344	499,061
Pension Liability	-	(342,000)	(342,000)	(207,000)
<b>Net Assets/Funds</b>	77,114	(22,770)	54,344	292,061

**19. Related party transactions**

During the year telephone services were provided by Vector Business Solutions Limited, a company in which a Trustee is a director. The contract was awarded under a competitive tender and an interest was declared.

The aggregate amounts of transactions between the charity and related parties was £nil (2016: £193) and no balances were payable or receivable at the year-end (2016: £nil).