

Scottish Charity Number: SC023658  
Company number: SC184443

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**  
**for the year ended 31 March 2014**

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**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

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**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Scottish charity number** SC023658

**Company registration number** SC184443

**Registered office** Bank Chambers  
1a Bank Street  
Falkirk  
FK1 1NB

**Trustees** Margaret Cheyne  
Valarie Brown  
Maureen Boslem  
James Allardyce  
James Lapsley  
James Flynn  
Margaret Braes  
Alan Martin  
Puja Ram  
Resigned 15/9/13

**Secretary** James Lapsley

**Senior management team** Agnes McMillan  
Holly McGoldrick  
Centre Manager  
Projects Manager

**Auditors** Barrie Scott & Co.  
16-18 Weir Street  
Falkirk  
FK1 1RA

**Bankers** Bank of Scotland  
Unit 15, Howgate Centre  
Falkirk  
FK1 1HG

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2014**

The trustees present their report and the financial statements for the year ended 31 March 2014. The trustees, who are also directors of Central Carers Association (Falkirk and Clackmannan) for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

*Governance*

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.

Margaret Cheyne, Valarie Brown and James Lapsley retire by rotation and, being eligible, 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 Projects 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 and 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 trustees (incorporating the directors' report)**  
**for the year ended 31 March 2014**

*Risk Management*

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. As recommended by the external examiner, Standard Evaluation Services Scotland has awarded the organisation PQASSO Level 1 status. Additionally the organisation, having achieved the standard required, and following assessment, has been awarded the Carers Trust Quality Award. 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 Strategic Plan is now prepared, with financial overview for each current business year and status reports are regularly presented by the Centre Manager at appropriate Management Committee Meetings.

*Related Parties*

Further to the changes indicated in previous year Trustees Report, the style of reference to Princess Royal Trust used by the Scottish Carers Network is now discontinued, with organisation members now referred to as Network Partners of Carers Trust. Impact of the change resulting from the earlier PRT and Crossroads merger continues to be assessed. Carers strategies continue to be drawn up at a local and national level and have some influence on the work of the organisation. The organisation is a member of a number of organisations including the Coalition of Carers in Scotland and Volunteer Development Scotland and the local Council for Voluntary Services.

**Objectives and activities**

The principal objectives of the company are:

- To identify carers, including young carers, and provide support and information.
- To encourage mutual support through the establishment of carers' support groups.
- To collate and disseminate information relevant to carers in the Falkirk area 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.
- 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.
- To provide a befriending service for carers of all ages.

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2014**

**Achievements and performance**

The main areas of charitable activity are the provision of information and support to carers of all ages and to provide befriending services to carers of all ages. A total of 4575 Enquiry Actions/Contacts relating to 1209 Carers, of which 733 were New Carers, were affected by staff in the Alloa Office and Carers Centre from April 2013 to March 2014. We staffed 3 weekly, 19 monthly Support Groups for adult carers and 22 monthly Activity Groups for young carers (294) of which 106 are new. The key 1:1 work with Young Carers (YC) (48) continues to place strong demand on resources providing monthly/ twice monthly support on both long and short term support basis. An extensive range of additional TC Group Activities were organised, being funded from a variety of sources. These activities included social events, meals, BBQ at Beecraigs, pantomime visit and pampering sessions. A range of summer activities including visits to Falkirk Wheel, Science Centre and the much appreciated Residential breaks again including the annual Scottish YC Festival at Broomlea Outdoor Education Centre, West Linton.

Respite Funding continued to allow the organisation to provide essential breaks and activities for Young Carers, deserving Adult Carers and funding was also received which provided Outings and Activities for the Families of Children with additional support needs. The pampering support sessions funded partly by the Agnes Watt Trust Fund are extremely successful and demand continues to grow. It is pleasing to report that the weekly morning coffee "drop in" continues in popularity.

Carers are also supported by volunteer befrienders - either in person or by telephone contact, Young Carers with Befrienders (14) and Adult Befrienders (4). A variety of activities continues to be organised throughout the year, utilising the excellent facilities provided in the Carers Centre for both Young Carer and Adult Groups. The continuation of the Carers Information Strategy Project, managed on behalf of FV NHS ensures raising awareness of Carer issues is strongly focussed. The Autism Development Funding and RCOP (Reshaping Care For Older People) continue to be the contributing factors to the identification of New Carers (733) mentioned elsewhere in this report. It is a pleasure to report that Carers Information Strategy Project will continue into a 7th year!

It is pleasing, yet again, to report that Young Carers services and Carers Centre met all their agreed targets during the year.

**Financial review**

The considerably extended services are facilitated by the excellent Centre premises and there is strong management focus on improved service opportunity. The ever increasing cost challenges are addressed with continuing monitoring of all expenditures. Fundraising by Management Committee is undertaken when available resources permit and successful outcomes from various efforts are indicated. Funding for a number of key projects was received and the associated Management Fees ensure the ever increasing support services are satisfactorily provided. Funding for the key Young Carer posts is in place - leaving us to address the issue of Volunteer Expenses support which has been covered in the short term by the Agnes Watt Trust Fund. Youngstart Funding has greatly helped cover activity expenses including 1:1 costs. The ongoing application process for additional funding needs continues.

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2014**

The principal funding sources remain the statutory authorities - Falkirk Council, Clackmannanshire Council and NHS Forth Valley. Recognising that the constraints on local authority expenditure continues, the organisation makes every effort to seek additional funding from other sources and continually monitors costs for further reduction opportunities. Although the key sub-lease of our North Office suffered a short break, a new tenant has been identified for the coming year. External organisations use of our various meeting rooms continues to decline resulting in a lesser income stream. However, the use for training by staff involved in various projects has effectively lessened the opportunity to make effort to further boost this income stream!

The Centre Manager and Projects Manager and the various staff involvements continually aim to identify small funding opportunities, their efforts meeting with some success.

*Investment Policy*

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

*Reserves Policy*

The Management Committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds should be sufficient to cover 3 months operating costs.

The requirement to value the pension fund of the organisation, which is part of the Falkirk Council Superannuation Scheme, has resulted in the charity incurring a potential liability of £177,000 for the pension.

**Plans for future periods**

It is the aim of the Management Committee to maintain the services at the current level and deliver support to the highest possible standards.

The ever increasing demands on the organisation have highlighted a number of new posts which would help maintain and further strengthen the service level provided. It has been agreed that the Centre Manager and Projects Manager explore potential funding opportunities and make application whenever appropriate.

**Statement as to disclosure of information to auditors**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2014**

**Statement of trustees' responsibilities**

The trustees (who are also directors of Central Carers Association (Falkirk and Clackmannan) for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees 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 trustees 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. 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.


**Auditors**

Barrie Scott & Co. have been re-appointed as auditor for the ensuing year in accordance with section 485 of the Companies Act 2006.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

  
James Lapsley  
**Secretary**

**Date** 27/5/14



**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Independent auditor's report to the trustees and 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 March 2014 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the trustees and auditors**

The trustees' (who are also directors for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

The trustees have elected for the financial statements not to be audited in accordance with the Companies Act 2006. Accordingly we have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with that Act.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and whether the information given in the Trustees' Annual Report is not consistent with the financial statements. We also report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit.

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. This other information comprises only the Trustees' Annual Report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Central Carers Association (Falkirk and Clackmannan)**  
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We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out below:

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**Opinion**

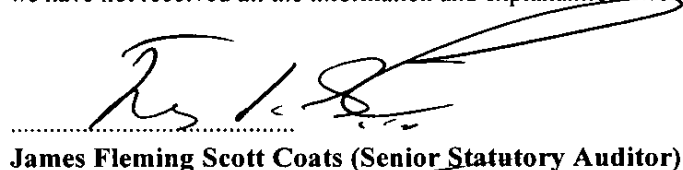
In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

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

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



**James Fleming Scott Coats (Senior Statutory Auditor)**

Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**For and on behalf of Barrie Scott & Co.**

**Chartered Accountants and**

**Statutory Auditors**

**16-18 Weir Street**

**Falkirk**

**FK1 1RA**

Date **9/6/14.**

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2014**

		Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	2014 Total £	2013 Total £
	Notes					
<b>Incoming resources</b>						
Incoming resources from generating funds:						
Voluntary income	2	6,563	6,825	159,436	172,824	134,091
Activities for generating funds	3	56,472	2,560	-	59,032	54,112
Investment income	4	4,605	-	-	4,605	2,197
Incoming resources from charitable activities	5	269,987	1,470	363,273	634,730	632,449
Other incoming resources	6	1,043	4,805	72	5,920	8,242
<b>Total incoming resources</b>		<u>338,670</u>	<u>15,660</u>	<u>522,781</u>	<u>877,111</u>	<u>831,091</u>
<b>Resources expended</b>						
Costs of generating funds:						
Cost of generating voluntary income	7	187	4	-	191	218
Charitable activities	8	304,777	8,629	508,855	822,261	684,224
Governance costs	9	19,284	5,484	-	24,768	26,641
<b>Total resources expended</b>		<u>324,248</u>	<u>14,117</u>	<u>508,855</u>	<u>847,220</u>	<u>711,083</u>
<b>Net incoming resources before transfers</b>		14,422	1,543	13,926	29,891	120,008
Transfer between funds		6,556	-	(6,556)	-	-
<b>Net income for the year</b>		<u>20,978</u>	<u>1,543</u>	<u>7,370</u>	<u>29,891</u>	<u>120,008</u>
<b>Other recognised gains and losses</b>						
Actuarial (losses)/gains on defined benefit pension scheme	22	(33,000)	-	-	(33,000)	(28,000)
<b>Net movement in funds</b>		<u>(12,022)</u>	<u>1,543</u>	<u>7,370</u>	<u>(3,109)</u>	<u>92,008</u>
Total funds brought forward		13,340	70,206	246,029	329,575	237,567
<b>Total funds carried forward</b>		<u>1,318</u>	<u>71,749</u>	<u>253,399</u>	<u>326,466</u>	<u>329,575</u>

The notes on pages 11 to 25 form an integral part of these financial statements.

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 March 2014**

		2014		2013	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		2,586		7,220
<b>Current assets</b>					
Debtors	14	37,420		25,549	
Cash at bank and in hand		472,752		450,820	
		<u>510,172</u>		<u>476,369</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(9,292)</u>		<u>(10,015)</u>	
<b>Net current assets</b>			<u>500,880</u>		<u>466,354</u>
<b>Total assets less current liabilities</b>			503,466		473,574
<b>Pension liability</b>			<u>(177,000)</u>		<u>(144,000)</u>
<b>Net assets</b>			<u>326,466</u>		<u>329,574</u>
<b>Funds</b>	16				
Restricted income funds			253,399		246,029
Designated income funds			<u>71,749</u>		<u>70,206</u>
Unrestricted income funds:					
Unrestricted income funds excluding pension liability		178,318		157,339	
Pension deficit		<u>(177,000)</u>		<u>(144,000)</u>	
<b>Total unrestricted income funds</b>			<u>1,318</u>		<u>13,339</u>
<b>Total funds</b>			<u>326,466</u>		<u>329,574</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on **27.5.2014** and signed on its behalf by

*Margaret C.V. Cheyne*

**Margaret Cheyne**  
**Director**

**Registration number: SC184443**

**The notes on pages 11 to 25 form an integral part of these financial statements.**

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2014**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006.

**1.2. 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 in the statement of financial activities 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.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

**1.3. Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs incurred for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

**Central Carers Association (Falkirk and Clackmannan)**  
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**Notes to financial statements**  
**for the year ended 31 March 2014**

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

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

**1.5. Leasing**

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

**1.6. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**1.7. Defined benefit pension schemes**

The charity operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The contributions to the scheme are charged to the SOFA so as to spread the cost of pensions over the service lives of employees.

**1.8. Intangible assets**

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 (2012: £3,500).

**2. Voluntary income**

	Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	2014 Total £	2013 Total £
Donations	1,537	5,475	1,283	8,295	8,565
Gifts in kind	3,500	-	-	3,500	3,500
PRT Grants	1,526	1,350	1,157	4,033	1,595
Shared Care Scotland	-	-	66,969	66,969	21,430
BBC Children in Need	-	-	18,191	18,191	33,027
Big Lottery	-	-	10,900	10,900	-
Government grants	-	-	57,816	57,816	56,406
Bank of Scotland funding	-	-	-	-	9,568
Agnes Watt Trust	-	-	3,120	3,120	-
	<u>6,563</u>	<u>6,825</u>	<u>159,436</u>	<u>172,824</u>	<u>134,091</u>

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2014**

**3. Activities for generating funds**

	Unrestricted General funds £	Unrestricted Designated funds £	2014 Total £	2013 Total £
Fundraising	118	2,560	2,678	6,506
Management fees	56,354	-	56,354	47,606
	<u>56,472</u>	<u>2,560</u>	<u>59,032</u>	<u>54,112</u>

**4. Investment income**

	Unrestricted General funds £	2014 Total £	2013 Total £
Bank interest received	4,605	4,605	2,197
	<u>4,605</u>	<u>4,605</u>	<u>2,197</u>

**5. Incoming resources from charitable activities**

	Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	2014 Total £	2013 Total £
Forth Valley Health Board	68,076	735	313,857	382,668	352,400
Falkirk Council	143,091	735	6,924	150,750	142,398
Clackmannanshire Council	58,820	-	42,492	101,312	137,651
	<u>269,987</u>	<u>1,470</u>	<u>363,273</u>	<u>634,730</u>	<u>632,449</u>

**6. Other incoming resources**

	Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	2014 Total £	2013 Total £
Rent received	1,043	4,805	72	5,920	6,605
Other income	-	-	-	-	1,637
	<u>1,043</u>	<u>4,805</u>	<u>72</u>	<u>5,920</u>	<u>8,242</u>

**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2014**

**7. Cost of generating voluntary income**

	Unrestricted General funds £	Unrestricted Designated funds £	2014 Total £	2013 Total £
Fundraising costs	187	4	191	218
	<u>187</u>	<u>4</u>	<u>191</u>	<u>218</u>



**Central Carers Association (Falkirk and Clackmannan)**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2014**

**8. Costs of charitable activities**

	Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	2014 Total £	2013 Total £
Wages & Salaries	168,527	279	313,372	482,178	405,523
Employer's NIC	13,172	26	23,784	36,982	28,897
Superannuation	12,941	-	20,978	33,919	36,821
Staff pension	3,579	-	6,087	9,666	8,861
Recruitment expenses	575	-	258	833	1,110
Training	38	-	3,345	3,383	3,584
Rent	29,364	-	-	29,364	26,669
Hire of rooms	920	15	776	1,711	934
Rates	1,770	-	-	1,770	1,876
In-kind rent	3,500	-	-	3,500	3,500
Light & heat	8,027	-	-	8,027	8,028
Equipment, repairs and maintenance	3,275	1,070	984	5,329	10,276
Insurance	4,477	-	-	4,477	3,627
Cleaning	3,568	-	7	3,575	3,487
Postage and franking	5,663	-	125	5,788	4,542
Stationery and photocopying	1,764	-	1,927	3,691	2,433
Publications, printing and publishing	2,562	-	1,811	4,373	6,659
Telephone and fax	4,669	-	2,485	7,154	6,906
Hire of equipment	14,040	-	-	14,040	13,625
PRT specific grants	605	-	1,100	1,705	1,445
Shared Care Short Break grants	-	-	26,673	26,673	12,255
Volunteer expenses	4,387	-	1,008	5,395	4,107
Carers support expenses	7,096	1,018	10,533	18,647	9,753
Lifestyle costs	1,249	2,777	7,820	11,846	7,443
BBC Children in Need specific grants	-	-	-	-	810
Staff travel and expenses	3,493	-	8,172	11,665	10,081
Hospitality and functions	3,527	3,382	6,080	12,989	7,676
Bank charges	40	-	-	40	126
Management fees	-	-	56,354	56,354	47,606
Repay underspend	-	-	15,000	15,000	2,980
General expenses	1,949	62	176	2,187	2,584
	<u>304,777</u>	<u>8,629</u>	<u>508,855</u>	<u>822,261</u>	<u>684,224</u>

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**9. Governance costs**

	Unrestricted General funds £	Unrestricted Designated funds £	2014 Total £	2013 Total £
Wages & salaries	3,454	-	3,454	3,726
Staff costs - Employer's NIC	319	-	319	342
Staff costs - Superannuation	478	-	478	167
Staff costs - Staff pensions	100	-	100	110
Payroll processing	828	-	828	576
Auditor remuneration	4,890	-	4,890	5,112
Legal and professional fees	9,215	-	9,215	11,025
Depreciation on FF & equipment	-	1,711	1,711	1,810
Depreciation on leasehold improvements	-	3,773	3,773	3,773
	<u>19,284</u>	<u>5,484</u>	<u>24,768</u>	<u>26,641</u>

**10. Net incoming resources for the year**

	2014 £	2013 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	5,484	5,583
Auditors' remuneration	<u>4,890</u>	<u>5,112</u>

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**11. Employees**

<b>Employment costs</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Wages and salaries	485,632	409,249
Social security costs	37,301	29,239
Superannuation	34,397	36,988
Staff pension	9,766	8,971
	<u>567,096</u>	<u>484,447</u>

No employee received emoluments of more than £60,000 (2013 : None).

No member of the management committee received any remuneration during the year.

Expenses of £102 (2013: £618) were reimbursed to members of the management committee for their duties as befrienders.

Other pension costs above represents the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance income and other recognised gains and losses.

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year was as follows:

	<b>2014</b>	<b>2013</b>
	<b>Number</b>	<b>Number</b>
Charitable expenditure	24	21
Management & Administration (including trustees)	10	11
	<u>34</u>	<u>32</u>

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

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**for the year ended 31 March 2014**

13. Tangible fixed assets	Fixtures, fittings and equipment £	Leasehold improvements £	Total £
<b>Cost</b>			
At 1 April 2013	41,757	18,864	60,621
Additions	850	-	850
At 31 March 2014	<u>42,607</u>	<u>18,864</u>	<u>61,471</u>
<b>Depreciation</b>			
At 1 April 2013	38,310	15,091	53,401
Charge for the year	1,711	3,773	5,484
At 31 March 2014	<u>40,021</u>	<u>18,864</u>	<u>58,885</u>
<b>Net book values</b>			
At 31 March 2014	<u>2,586</u>	-	<u>2,586</u>
At 31 March 2013	<u>3,447</u>	<u>3,773</u>	<u>7,220</u>

14. Debtors	2014 £	2013 £
Other debtors	<u>37,420</u>	<u>25,549</u>

15. Creditors: amounts falling due within one year	2014 £	2013 £
Other taxes and social security	-	28
Accruals and deferred income	9,292	9,987
	<u>9,292</u>	<u>10,015</u>

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**for the year ended 31 March 2014**

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

	Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2014 as represented by:				
Tangible fixed assets	-	2,586	-	2,586
Current assets	187,511	69,163	253,498	510,172
Current liabilities	(9,193)	-	(99)	(9,292)
Defined benefit pension liability	(177,000)	-	-	(177,000)
	<u>1,318</u>	<u>71,749</u>	<u>253,399</u>	<u>326,466</u>

**17. Unrestricted funds**

	At 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	At 31 March 2014 £
General fund	157,340	338,670	(324,248)	6,556	-	178,318
Pension Creditor	(144,000)	-	-	-	(33,000)	(177,000)
	<u>13,340</u>	<u>338,670</u>	<u>(324,248)</u>	<u>6,556</u>	<u>(33,000)</u>	<u>1,318</u>

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**18. Designated funds**

	At 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2014 £
Fixed Assets	7,220	-	(5,484)	850	2,586
Befrienders Funded Events	5,160	-	(711)	-	4,449
Young Carers Funded Events	7,485	3,033	(1,755)	-	8,763
Carers General Funded Events	5,058	4,055	(1,317)	-	7,796
PRT Miscellaneous	-	650	(650)	-	-
Clackmannanshire External Funds	11,637	1,647	(1,484)	-	11,800
Clackmannanshire Healthy Eating - Schools	1,412	-	(176)	-	1,236
Carers Week	-	1,470	(1,470)	-	-
Centre Property and Equipment Fund	32,234	4,805	(1,070)	(850)	35,119
	<u>70,206</u>	<u>15,660</u>	<u>(14,117)</u>	<u>-</u>	<u>71,749</u>

**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.

*Carers General Funded Events*

Funds accumulated from donations from individuals and organisations to benefit adult carers in the provision of 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.

*Clackmannanshire Information Worker*

Funds provided to allow the Young Carers School Liaison Worker to organise weekly lunch groups for young carers in Clackmannanshire schools to encourage healthy eating.

*Clackmannanshire School outings*

Funds received from a local fundraising group to provide outings of an educational or recreational nature. The small balance will be combined with other available funds to provide an appropriate outing in the coming year.

*Centre Property Fund*

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

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**Notes to financial statements**  
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**19. Restricted funds**

	At 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2014 £
Community Group Fund	551	63	(69)	-	545
Children in Need	16,669	18,191	(22,419)	(6,420)	6,021
Falkirk Carers Activity Groups	1,359	305	(384)	-	1,280
Clackmannanshire Activity Groups	136	-	-	(136)	-
Community Health - Parents Group	1,102	500	(98)	-	1,504
PRT Breaks	450	650	(1,100)	-	-
Former Carers Group	735	-	(4)	-	731
Carers Information Strategy (CIS) Project Year 1	7,453	-	-	-	7,453
CIS Project Year 2	2,904	-	-	-	2,904
CIS Project Year 3	88,821	-	-	-	88,821
CIS Project Year 4	15,664	-	-	-	15,664
CIS Project Year 5	10,105	-	-	-	10,105
CIS Project Year 6	-	197,434	(184,778)	-	12,656
Big Lottery	-	10,900	(6,930)	-	3,970
Short Break Funds - Adults	12,133	42,671	(43,963)	-	10,841
Better Breaks Fund	-	24,564	24,157	-	407
Autism Support Services	17,567	57,966	(52,904)	-	22,629
YC Authorisation Cards	4,088	-	(232)	-	3,856
Bank of Scotland Fund	5,949	-	(5,949)	-	-
RCOP (FV) Community Training	18,232	27,769	(37,455)	-	8,546
RCOP (FK) Hospital Discharge	17,560	31,899	(26,302)	-	23,157
RCOP (FK) C.I. & S.	9,908	47,744	(32,451)	-	25,201
RCOP (CL) Enhanced Discharge	4,688	10,800	(13,545)	-	1,943
RCOP (CL) Anticipatory Care	8,942	10,919	(19,214)	-	647
RCOP (F) Carers Centre Dev	1,013	37,286	(35,868)	-	2,431
Agnes Watt Trust (Adult)	-	1,200	(150)	-	1,050
Agnes Watt Trust (Young Carer)	-	1,920	(883)	-	1,037
	<u>246,029</u>	<u>522,781</u>	<u>(508,855)</u>	<u>(6,556)</u>	<u>253,399</u>

**Purposes of restricted funds**

*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 Coordinator post. This key member of the YC team is involved in training and developing new befrienders - essential to the well being 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, Christmas Lunch etc.

*Clackmannanshire Activities Groups*

Residual funds from donations from individuals and organisations used to provide various support and recreational activities not covered by statutory funding.

*Community Health - Parents Group*

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

*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.

*Carers Information Strategy (CIS) Project Year 1*

Residual balance of funds at the close of Year 1 of the CIS project. This will be utilised or disbursed according to future instructions from the NHS FV management accountant. This funding was provided to employ a Carers Health Liaison Worker at the hospitals in Forth Valley to provide carer awareness training to staff and help them set up systems to identify carers and refer them to her for support.

*CIS Project Year 2*

Residual balance of funds at the close of Year 2 of the CIS project. This will be utilised or disbursed according to future instructions from the NHS FV management accountant. This funding was to extend the work of the Year 1 project into the community by employing a further 2 workers to work with GP practices. In addition, a Training and Development Co-ordinator was employed to develop a programme of training for carers throughout Forth Valley.

*CIS Project Year 3*

Funds received from NHS FV to meet any ongoing needs of the Year 3 project continuing beyond 1 April 2011 which are not included in the Year 4 funding. This funding was used to further extend the work of the previous 2 years to include Young Carers. An additional 3 workers were recruited to raise awareness of the needs of young carers, develop information resources and provide support.

*CIS Project Year 4*

Funds received from NHS Forth Valley to extend the work of the previous 3 years.

*CIS Project Year 5*

Funds received from NHS Forth Valley to extend the work of the previous 4 years.

*CIS Project Year 6*

Funds received from NHS Forth Valley to extend the work of the previous 5 years.

*Big Lottery*

Funds received from The Princess Royal Trust for Carers (PRTC) to support the Transition Training for Older Carers project, which is funded by the Big Lottery and managed by PRTC.

*Short Break Funds - Young Carers*

To meet the costs associated with the Young Carers Befriending Links in the various activities/outings regularly planned monthly or otherwise.

*Short Break Funds - Adults*

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

*Autism Support Services*

Initial funds provided for the project scheduled to meet the necessary support for parents caring for a young person with autism.

*YC Authorisation Cards*

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

*Bank of Scotland Fund*

Funding to provide additional hours for YC workers for further support and to augment activities.

*Reshaping Care for Older People (RCOP)*

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.

*Big Lottery*

Funding to cover Young Carers activities expenses including one to one costs.

*Better Breaks*



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

*Agnes Watt Trust*

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

**20. Financial commitments**

At 31 March 2014 the company had annual commitments under non-cancellable operating leases as follows:

	2014	2013
	£	£
<b>Expiry date:</b>		
Between one and five years	<u>41,526</u>	<u>36,691</u>

**21. Related party transactions**

During the year telephone services were provided by Vector Business Solutions Limited, a company in which Alan Martin, a Trustee, is a director. The contract was awarded under a competitive tendering process and an interest in Vector Business Solutions Limited was declared by Alan Martin. Vector Business Solutions Limited received net commissions amounting to £420 (2013: £0) for this contract.

**22. Pension and other post-retirement benefits**

The charity operates a pension scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. Contributions to the scheme are charged to the income and expenditure account so as to spread the cost of pensions over employees' working lives with the company.

Pension contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation for the purposes of FRS17 was carried out at 31 March 2011 and updated at 31 March 2014.

The main assumptions used by the actuary were:

	2014	2013	2012
	%	%	%
Rate of increase in salaries	5.10	5.10	4.80
Rate of increase in pensions in payment	2.80	2.80	2.50
Discount rate	<u>4.30</u>	<u>4.50</u>	<u>4.80</u>

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The fair value of the scheme assets and the expected rate of return, the present value of the scheme liabilities and the resulting deficit are:

		2014		2013		2012
	Long-term rate of return expected %	£	Long-term rate of return expected %	£	Long-term rate of return expected %	£
Equities	6.6	555,000	5.7	465,000	6.2	420,000
Bonds	3.9	64,000	3.3	116,000	3.7	37,000
Property	4.8	71,000	3.9	45,000	4.4	43,000
Other	3.7	21,000	3.0	19,000	3.5	32,000
Total market value of assets		711,000		645,000		532,000
Present value of scheme liabilities		(888,000)		(789,000)		(648,000)
Deficit in the scheme		(177,000)		(144,000)		(116,000)
Net pension liability		(177,000)		(144,000)		(116,000)

An analysis of the movements in the deficit during the year is shown below:

	2014 £	2013 £
At 1 April 2013	(144,000)	(116,000)
Total operating charge	(79,000)	(68,000)
Total finance income	33,000	31,000
Actuarial loss	(22,000)	(28,000)
Contributions	35,000	37,000
At 31 March 2014	(177,000)	(144,000)

The pension charge for the year was £34,397 (2013: £36,988).

The actuarial value at 31 March 2014 for the purposes of FRS17 showed that the fair value of the scheme's assets was £711,000 and that the actuarial value of those assets represented 100% of the benefits that had accrued to members, after allowing for expected future increase in earnings. The Net Pension Liability as at 31 March 2014 is £177,000. The contributions of the company are 21.9% of employees' pensionable pay. From 1 April 2009 the contributions of the employees are determined according to the level of a member's full time equivalent pensionable pay. The contribution rates are applied in tiers ranging from 5.5% to 12% depending on the member's rate of pensionable pay on 31 March.

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**An analysis of the defined benefit cost follows:**

*Analysis of the amount charged to operating profit:*

Current service cost	<u>79,000</u>	<u>68,000</u>
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*Analysis of the amount charged to finance income:*

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Expected return on pension scheme assets	<u>33,000</u>	<u>31,000</u>

*Analysis of amount recognised in the statement of total recognised gains and losses:*

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Actual return less expected return on pension scheme assets	<u>(22,000)</u>	<u>(28,000)</u>

**23. Company limited by guarantee**

Central Carers Association (Falkirk and Clackmannan) is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up during the time that he or she is a member or within one year afterwards for payment of the debts and liabilities of the company contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up the same and for the adjustments of the rights of the contributors amongst themselves such an amount as may be required, not exceeding in the case of any member the sum of £1.