

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
31ST MARCH 2020**



Dickson Middleton
Chartered Accountants
www.dicksonmiddleton.co.uk
The UK 200 Group
Practising Chartered Accountants

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Report of the directors for the year ended 31st March 2020

The directors have pleasure in presenting their annual report, which incorporates the Strategic Report, and the audited Financial Statements for the year ended 31st March 2020. 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

Charity Number	SC023658
Registered Company Number	SC184443
Principal & Registered Office	Bank Chambers 1a Bank Street Falkirk FK1 1NB
Bankers	Bank of Scotland High Street Falkirk FK1 1NR
Auditors	Dickson Middleton Chartered Accountants and Statutory Auditors 20 Barnton Street Stirling FK8 1NE
Solicitors	Russel & Aitken 5 The Courtyard Callendar Business Park Falkirk FK1 1XR

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 1st April 2019 are as follows:

Mrs V Brown
Mr J Allardyce
Mr A. Martin
Mrs M Daniels
Miss E Ramsay
Mr C Gordon (resigned 29 May 2020)
Mr N Pattinson
Miss L Cunningham (appointed 12 June 2019)
(resigned 9 June 2020)

Secretary

Mr A Martin

Senior Management

Agnes McMillan	Centre Manager
Laura McKenzie	Operations Manager

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Report of the directors for the year ended 31st March 2020
(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 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, support and befriending services to carers of all ages. A total of 8,458 (2019: 6,051) one to one contacts relating to 1,697 (2019: 1,450) carers of which 877 (2019: 906) were new carers, were effected by staff from the Carers Centre from April 2019 to March 2020. Strong focus was placed on one to one work in the development of 564 (2019: 393) personalised Carer Support Plans.

Group support plus engagement activities continue with attendances continuing to increase reflecting the varied nature of the concerned groups and carer needs – 175 carers attended the various events, marking up 1,245 attendances. The groups range from the Carers Café, Singing workshops, Men's Group, Craft Group and a variety of therapeutic sessions. Health and Wellbeing had a strong focus throughout the year, with emphasis on how food, its preparation and healthy eating can contribute greatly to general improvement in the benefits of feeling better. The importance of time out to relax was also demonstrated with the provision of Yoga and pampering sessions. The Care with Confidence training sessions – 107, held at the Centre and in local communities proved popular and worthwhile with 376 carers attending the various sessions, registering 903 attendances. The CAB advisor, now based in The Centre 3 days each week, continued to provide support for which demand continually increases.

Respite breaks continue with funding attracted ensuring the provision of essential personalised short breaks for carers, with family breaks also continuing in the year. Staff activities in relation to awareness raising, carer involvement and communication with external organisations including professionals continued in an ongoing basis throughout the year.

The Young Carers Project continued to develop, supporting 292 Young Carers (YCs) - (2019: 287) of which 149 were new carers (2019: 91). 170 Young Carers Groups (2019: 110) continued with attendance strong at the various events. The Project is now resourced to provide young carers with the offer of a Young Carer Statement, which has increased the number of one to one contacts with 120 YCs accessing one to one support, involving 307 contacts. Involvement and engagement continued to be successful through consultation with young carers/young adult carers (YACs) including the YC/YAC forum and the Carers Parliament.

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(continued)

Residential visits have taken place including to the Outward Bound Trust's Loch Eil facility where 12 YCs enjoyed some time out and outdoor challenges. The Scottish Young Carers Festival was attended by 12 YCs this year.

The service to provide support for Young Adult Carers continued involving 86 YACs (2019: 64) with the range of activities including residential visits and the Ocean Youth Trust involving 20 YC/YACs (2019: 44).

Support provided from befriending volunteers continued, allowing 6 YCs (2019: 9) to be linked to a volunteer befriender.

The "Respite Project" continues to provide respite opportunity for carers. In association with "Shared Care Scotland", the hospitality sector in Falkirk continues in the provision of breaks pledged free for the benefit of carers.

The established "Friends" Group in Clackmannanshire continued to make a strong fundraising impact and the goal to develop a Falkirk "Friends" Group continues.

Following the implementation of The Carers Act, Management Team involvement continues, demanding meeting attendance and strong focus on the impact on services. It is again pleasing to report, that Young Carers Services and Carers Centre met all agreed targets in the year. Towards end of our business year, the impact of Coronavirus/ Covid-19 necessitated the organisation management taking the steps to protect carers and staff, to effectively close the premises and have all staff work from home. The considerable effort was managed effectively with IT service support ensuring contact could be maintained providing carers with support and information that so very necessary in the challenging times they faced. The situation was continually monitored to further improve communication as the lockdown period progressed.

FINANCIAL REVIEW

The income and existing funds have been used to fund the expenditure incurred by the organisation during the financial year to 31st March 2020.

The principal sources of funding, received by the organisation are currently from Clackmannanshire and Stirling Health and Social Care Partnership, Falkirk Health and Social Care Partnership and NHS Forth Valley. The organisation was delighted to receive funding support from Children in Need during the financial year. This was following a lengthy, but successful, application and was a valued reward by both the organisation and its Trustees. In addition to this, Big Lottery furthered their support through providing an additional element of funding during the financial year. As a result of these additional income streams, the organisation was able to enhance the core services and activities provided.

Internal management of funding, as well as ongoing budgeting measures, have been particularly tested as a result of the COVID-19 pandemic. This unprecedented time has required funding to be monitored intently in order to ensure that the organisation could continue to operate within its means. In response to this, the Trustees were pleased to be notified of backing from funders. As a result, the organisation benefitted from additional funding, which consequently facilitated the implementation of home working for all employees. This allowed the service and core activities of the organisation to continue with little disruption. The additional funding created reassurance for the organisation and the Trustees by avoiding any dilution of funds already committed to other uses.

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Report of the directors for the year ended 31st March 2020
(continued)

The organisation is mindful to ensure that strong funding relationships are maintained with current funders. In addition to this, the organisation seeks to build new relationships with potential funders, in order to assist with the overall sustainability of the level of service provided.

By growing current income streams, the organisation hopes to increase its capabilities of providing further core activities and services to a wider community. These expansion opportunities will be assisted through the availability of the excellent Carers Centre premises.

The Trustees are satisfied with the financial position of the organisation. The organisation has a strong balance sheet with reserves of £238,132 (2019: £241,416) including cash balances of £235,580 (2019: £263,108). The expenditure incurred during the year to 31st March 2020 has been deployed with the prime intention of providing the intended service in the most effective way. Through feedback and being witness to the provision of this service, the Trustees are pleased that this expenditure has benefitted those targeted. The Trustees are focused on ensuring that the use of funds, in this way, continues. The unrestricted funds will be applied to meet the ongoing costs of the organisation, along with any unavoidable and unforeseen costs.

During the year to 31st March 2020, the organisation faced significant dilapidation costs in relation to the premises. The remedial works were afforded through careful budgeting and from previously designated funds for this purpose.

Any grants that are received for a specific purpose are allocated, and continue to be allocated, to restricted funds.

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

In view of the continued pressure on unrestricted funding availability the Board will continue to review and closely monitor the Reserves available to meet organisation requirements.

Plans for future periods

Plans for the future have been influenced by the constraints placed on service delivery by the Covid-19 pandemic, which has required the organisation to completely change the model of service delivery when staff were required to work from home to allow us to comply with the conditions of lockdown that were imposed on 23 March 2020.

The organisation has continued to provide information, support and involvement opportunities for carers during lockdown using the telephone, social media, and Zoom meetings. In line with Government policy, we will continue to provide services for carers remotely until the requirement to work from home is lifted, and we can review the most effective methods of supporting carers whilst continuing to observe any necessary social distancing and hygiene requirements.

Our core funders are moving to granting funding for longer periods - Clackmannanshire Council and the Falkirk Health & Social Care Partnership have awarded funding until March 2023. The additional statutory funding we receive from both partnerships is currently part of a 3 year funding programme that is due to be reviewed in 2021.

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Report of the directors for the year ended 31st March 2020
(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 Operations 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.

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 implementation of procedures for authorisation of all transactions and projects. 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.

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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 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, Centre Manager and Depute Manger regularly meet and keep fully informed of current processes, potential changes and impact on our future funding. With the Carers Act now effected, the change in funding decision processes and impact on our services is key. Manager meetings and involvement with the key Funders management is essential and necessitating careful Board discussion. The impact of GDPR and the requirements to meet regulations necessitating considerable review of processes and contacts continues to be focussed as key area for all aspects of the organisation.

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.

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Report of the directors for the year ended 31st March 2020
(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



A Martin
Director
7 July 2020

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Independent Auditor's Report to the Trustees and Members of Central Carers Association (Falkirk and Clackmannan) for the year ended 31st March 2020

Opinion

We have audited the financial statements of Central Carers Association (Falkirk and Clackmannan) (the 'charitable company') for the year ended 31st March 2020 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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Independent Auditor's Report to the Trustees and Members of Central Carers Association (Falkirk and Clackmannan) (continued)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of directors' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**Independent Auditor's Report to the Trustees and Members of Central Carers
Association (Falkirk and Clackmannan) (continued)**

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during 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.

8 July 2020

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Statement of Financial Activities (including income and expenditure account)
for the year ended 31st March 2020

	Note	Restricted Funds £	Unrestricted Funds £	2020 Total Funds £	2019 Total Funds £
Income:					
Donations and legacies	2	5,769	18,769	24,538	15,587
Charitable Activities	3	605,864	271,798	877,662	834,747
Other trading activities	4	-	701	701	718
Investment income	5	-	1,423	1,423	1,880
Other income	6	-	6,852	6,852	7,977
Total		611,633	299,543	911,176	860,909
Expenditure:					
<i>Costs of raising funds:</i>					
Donations and legacies		-	5	5	7
<i>Charitable activities:</i>	7				
Expenditure on charitable activities		653,503	260,952	914,455	1,032,076
Total		653,503	260,957	914,460	1,032,083
Net outgoing resources before transfers		(41,870)	38,586	(3,284)	(171,174)
Transfer between funds		-	-	-	-
Net outgoing resources before pension fund movements		(41,870)	38,586	(3,284)	(171,174)
Pension cessation	14	-	-	-	142,000
Actuarial gain on pension fund		-	-	-	-
Net (outgoing)/ incoming resources after pension fund movements		(41,870)	38,586	(3,284)	(29,174)
Balances brought forward at 1 st April 2019		75,346	166,070	241,416	270,590
Balances carried forward at 31st March 2020		33,476	204,656	238,132	241,416

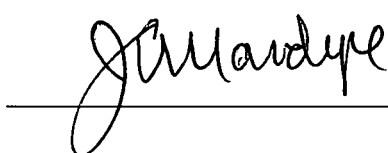
The notes on pages 13 to 27 form part of these financial statements.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Balance sheet as at 31st March 2020

		2020	2019
	Notes	£	£
Fixed assets			
Tangible fixed assets	11	-	-
Current assets			
Debtors	12	96,402	9,914
Cash at bank and in hand		<u>235,580</u>	<u>263,108</u>
		331,982	273,022
Creditors: amounts falling due within one year	13	<u>(93,850)</u>	<u>(31,606)</u>
Net current assets		<u>238,132</u>	<u>241,416</u>
Net assets		<u>238,132</u>	<u>241,416</u>
Funds			
Restricted income funds	17	33,476	75,346
<u>Unrestricted funds -</u>			
Undesignated funds	17	204,656	166,070
Total charity funds		<u>238,132</u>	<u>241,416</u>

Approved by the board of directors on 8 July 2020 and signed on their behalf by:



J Allardyce (Director)



N Pattinson (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 2020

	2020 £	2019 £
Reconciliation of net movement in funds to net cash inflow from operating activities		
Net movement in funds	(3,284)	(29,174)
Pension scheme movements	-	(142,000)
Interest income shown in investing activities	(1,423)	(1,880)
Depreciation	-	-
Increase in debtors	(86,488)	(673)
Increase/ (decrease) in creditors	62,244	(27,607)
Net used in operating activities	(28,951)	(201,334)
Cash flows from investing activities		
Interest received	1,423	1,880
Purchase of fixed assets	-	-
Cash provided by investing activities	1,423	1,880
 Decrease in cash and cash equivalents in the year	 (27,528)	 (199,454)
 Cash and cash equivalents at 1st April 2019	 263,108	 462,562
 Cash and cash equivalents at 31st March 2020	 235,580	 263,108

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

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2020

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 are of the opinion that sufficient funding is in place to cover their planned activities for 2020/21. Particular 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. The impact of the Covid-19 pandemic has been specifically considered in forming the opinion of the Board. As a result the going concern basis of accounting has been adopted.

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.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2020
(continued)

1. Accounting policies (continued)

Pensions

The charity is no longer a participating employer in a local government superannuation scheme, which was a defined benefit pension scheme in nature, for some employees until 31st December 2018.

The charity makes contributions to personal pensions for staff who have not opted out. These pensions are defined contribution in nature and the charity contributions are accounted for by recognising amounts payable in the year in the statement of financial activities.

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 (2019: £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.

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.

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Notes to the financial statements for the year ended 31st March 2020
(continued)

1. Accounting policies (continued)

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.

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Notes to the financial statements for the year ended 31st March 2020
(continued)

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2020 Total £
Donations			
Donations	18,769	2,269	21,038
Others	-	-	-
Gifts			
Gifts in kind	-	3,500	3,500
	18,769	5,769	24,538
	Unrestricted Funds £	Restricted Funds £	2019 Total £
Donations			
Donations	10,175	1,912	12,087
Others	-	-	-
Gifts			
Gifts in kind	3,500	-	3,500
	13,675	1,912	15,587

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	2020 Total £
Forth Valley Health Board	68,074	-	68,074
Falkirk HSC Partnership	141,898	391,558	533,456
Clackmannanshire & Stirling HSC Partnership	54,644	139,337	193,981
Shared Care Scotland	-	21,330	21,330
The Robertson Trust	-	19,000	19,000
Big Lottery	-	10,000	10,000
Children in Need	-	10,000	10,000
Other (<£10,000)	7,182	14,639	21,821
	271,798	605,864	877,662
	Unrestricted Funds £	Restricted Funds £	2019 Total £
Forth Valley Health Board	68,074	-	68,074
Falkirk HSC Partnership	141,898	367,639	509,537
Clackmannanshire & Stirling HSC Partnership	54,644	123,311	177,955
Shared Care Scotland	-	26,674	26,674
The Robertson Trust	-	19,000	19,000
Big Lottery	-	20,060	20,060
Other (<£10,000)	3,545	9,902	13,447
	268,161	566,586	834,747

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Notes to the financial statements for the year ended 31st March 2020
(continued)

4. Other trading activities

	Unrestricted Funds	2020 Total	2019 Total
	£	£	£
Fundraising	701	701	718
	<u>701</u>	<u>701</u>	<u>718</u>

5. Investment income

	Unrestricted Funds	2020 Total	2019 Total
	£	£	£
Bank interest receivable	1,423	1,423	1,880
	<u>1,423</u>	<u>1,423</u>	<u>1,880</u>

6. Other income

	Unrestricted Funds	2020 Total	2019 Total
	£	£	£
Rent receivable	6,852	6,852	7,977
	<u>6,852</u>	<u>6,852</u>	<u>7,977</u>

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Notes to the financial statements for the year ended 31st March 2020
(continued)

7. Analysis of expenditure on charitable activities

	Basis of Apportionment	Raising funds £	Charitable activities £	2020 Total £
Staff costs	Staff time	-	663,571	663,571
Carer awards paid	Direct	-	51,721	51,721
Volunteer expenses	Direct	-	3,360	3,360
Carer support costs	Direct	-	3,377	3,377
Activity costs	Direct	-	19,799	19,799
Hospitality & functions	Direct	-	10,003	10,003
Fundraising outlay	Direct	5	-	5
		5	751,831	751,836
Support costs	Direct	-	140,607	140,607
Governance costs	Staff time	-	22,017	22,017
		-	162,624	162,624
		5	914,455	914,460

	Basis of Apportionment	Raising funds £	Charitable activities £	2019 Total £
Staff costs	Staff time	-	798,683	798,683
Carer awards paid	Direct	-	45,295	45,295
Volunteer expenses	Direct	-	2,306	2,306
Carer support costs	Direct	-	5,833	5,833
Activity costs	Direct	-	21,360	21,360
Hospitality & functions	Direct	-	8,777	8,777
Fundraising outlay	Direct	7	-	7
		7	882,254	882,261
Support costs	Direct	-	125,275	125,275
Governance costs	Staff time	-	24,547	24,547
		-	149,822	149,822
		7	1,032,076	1,032,083

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2020
(continued)

8. Allocation of Support & Governance Costs

	Basis of Apportionment	Support Costs £	Governance Costs £	2020 Total £
Wages & salaries	Staff time	-	5,387	5,387
Audit fee	Direct	-	5,832	5,832
Legal & professional	Direct	-	10,798	10,798
Recruitment & training	Direct	1,949	-	1,949
Premises	Direct	87,100	-	87,100
Depreciation	Direct	-	-	-
Postage, stationery & advert.	Direct	14,862	-	14,862
Telephone	Direct	8,884	-	8,884
Hire of equipment	Direct	17,481	-	17,481
Staff travel	Direct	7,058	-	7,058
Management fees	Direct	-	-	-
General expenses	Direct	3,273	-	3,273
		140,607	22,017	162,624

	Basis of Apportionment	Support Costs £	Governance Costs £	2019 Total £
Wages & salaries	Staff time	-	6,605	6,605
Audit fee	Direct	-	5,700	5,700
Legal & professional	Direct	-	12,242	12,242
Recruitment & training	Direct	1,923	-	1,923
Premises	Direct	70,486	-	70,486
Depreciation	Direct	-	-	-
Postage, stationery & advert.	Direct	17,062	-	17,062
Telephone	Direct	9,223	-	9,223
Hire of equipment	Direct	15,212	-	15,212
Staff travel	Direct	7,372	-	7,372
Management fees	Direct	-	-	-
General expenses	Direct	3,997	-	3,997
		125,275	24,547	149,822

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Notes to the financial statements for the year ended 31st March 2020
(continued)

9. Operating surplus

The operating surplus is stated after charging:-

	2020	2019
	£	£
Staff pension contributions	58,437	195,607
Auditors remuneration - audit	4,800	4,700
- other	1,000	1,000
Depreciation	-	-
Operating lease rentals	17,481	15,212

10. Wages and Salaries

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

	2020	2019
	£	£
Aggregate gross wages and salaries paid to employees	560,483	566,833
National Insurance	42,714	42,848
Other pension costs	58,437	195,607
	661,634	805,288
FRS102 pension cost adjustment	-	-
	661,634	805,288

Included in the other pension costs is a one off payment totalling £nil (2019 127,630). This payment was made to cover Strain Payments to protect members pension benefits when existing the local government pension scheme.

The charity had no high paid members of staff with total remuneration in excess of £60,000 each (2019: 2).

Number of Employees

The average monthly numbers of employees during the year were:

	2020	2019
	Number	Number
Management administration	6	6
Charitable expenditure	20	20
	26	26

For the purposes of this disclosure, the key management personnel are defined as the senior management team whose aggregate remuneration in the year was £71,821 (2019 - £161,354).

No director received any remuneration during the year. Expenses of £NIL for travel expenses and working from home expenses were reimbursed to directors (2019 - £nil).

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Notes to the financial statements for the year ended 31st March 2020
(continued)

11. Tangible fixed assets

	Leasehold Improvements £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2019	18,864	16,713	35,577
Additions	-	-	-
At 31 March 2020	18,864	16,713	35,577
Depreciation			
At 1 April 2019	18,864	16,713	35,577
Charge for the year	-	-	-
At 31 March 2020	18,864	16,713	35,577
Net book value			
At 31 March 2020	-	-	-
At 31 March 2019	-	-	-

12. Debtors

	2020 £	2019 £
Other Debtors	90,557	1,513
Prepayments	5,845	8,401
	96,402	9,914

13. Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	77,732	14,714
Accruals & deferred income	16,118	16,892
	93,850	31,606

14. Pension commitments and other post-retirement benefits

The charity was a participating employer in a local government pension scheme, which is a defined benefit pension scheme in the UK. This scheme is the Falkirk Council Pension Fund, which is administered in accordance with Local Government Pension scheme Regulations.

The charity entered into an agreement with Falkirk Council to terminate its involvement in the scheme with a cessation date of 31st December 2018.

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Notes to the financial statements for the year ended 31st March 2020
(continued)

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:-

	2020	2019
	£	£
Within one year	47,198	45,744
Between 2 and 5 years	157,041	184,365
Over 5 years	-	-
	<u>204,239</u>	<u>230,109</u>

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Notes to the financial statements for the year ended 31st March 2020
(continued)

17. Fund Reconciliation

	At 1 st April 2019 (restated)	Income	Expenditure	Transfers	Pension Mvmt.	At 31 st March 2020
	£	£	£	£	£	£
Unrestricted funds						
Designated befrienders events	367	-	-	-	-	367
Designated young carers events	8,801	18,604	(7,284)	-	-	20,121
Designated Clacks carers events	8,413	1,175	(2,111)	-	-	7,477
Designated Falkirk carers events	9,867	1,137	(41)	-	-	10,963
Property and equipment fund	40,225	8,117	(1,920)	-	-	46,422
PRT Miscellaneous	199	(199)	-	-	-	-
Designated contingency fund	-	-	-	-	-	-
General funds	98,198	270,709	(249,601)	-	-	119,306
	166,070	299,543	(260,957)	-	-	204,656
Restricted funds						
Community group fund	751	(751)	-	-	-	-
Children in need	-	10,000	(5,144)	-	-	4,856
Falkirk carers activity groups	5,551	44	(3,127)	-	-	2,468
Better breaks fund	3,420	542	(3,829)	-	-	133
Community health – parents	924	2,949	(201)	-	-	3,672
Former carers group	726	3,397	(3,397)	-	-	726
Carers Trust – individual carers	-	6,315	(5,515)	-	-	800
Big Lottery	22,349	10,000	(21,069)	-	-	11,280
Short breaks funds (adults)	15,968	19,552	(28,218)	-	-	7,302
Robertson Trust YAC	393	19,000	(18,700)	-	-	693
Adult Carer Support Plan	16,110	45,226	(61,336)	-	-	-
Young adults carers fund	253	-	-	-	-	253
Agnes Watt trust	5,399	2,000	(6,106)	-	-	1,293
CIS Falkirk	3,502	103,112	(106,614)	-	-	-
CIS Clackmannanshire	-	46,082	(46,082)	-	-	-
CIS Stirling	-	7,690	(7,690)	-	-	-
ICF Falkirk	-	191,928	(191,928)	-	-	-
ICF Clackmannanshire	-	68,746	(68,746)	-	-	-
Y.C.S Falkirk	-	51,292	(51,292)	-	-	-
Y.C.S Clackmannanshire	-	24,509	(24,509)	-	-	-
	75,346	611,633	(653,503)	-	-	33,476
	241,416	911,176	(914,460)	-	-	238,132

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Notes to the financial statements for the year ended 31st March 2020
(continued)

17. Fund Reconciliation (continued)

Purposes of designated funds -

Funded Events

Funds accumulated from donations from individuals and organisations to benefit volunteer befrienders, young carers, carers in Clackmannanshire and carers in Falkirk respectively by financing various leisure and educational events.

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.

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Notes to the financial statements for the year ended 31st March 2020
(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.

Big Lottery

Awards for all - providing opportunities for young carers including groups, one to one support and short breaks.

Young Start – To employ a full time member of staff to build capacity within the Young Carers team.

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.

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 10

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.

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Notes to the financial statements for the year ended 31st March 2020
(continued)

18. Analysis of net assets between funds

	Restricted £	Unrestricted £	2020 Total Funds £	2019 Total Funds £ (restated)
Fixed assets	-	-	-	-
Current assets				
Debtors	72,681	23,721	96,402	9,914
Cash at bank and in hand	38,110	197,470	235,580	263,108
	110,791	221,191	331,982	273,022
Current liabilities	(77,315)	(16,535)	(93,850)	(31,606)
Net current assets	33,476	204,656	238,132	241,416
<u>Total Assets less Current Liabilities</u>				
Pension Liability	-	-	-	-
<u>Net Assets/Funds</u>	33,476	204,656	238,132	241,416

19. Related party transactions

No transactions to disclose (2019: nil).