

Scottish Charity No. SC023658  
Registered Company No. SC184443

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

**(a company limited by guarantee)**

**REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2023**



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**Dickson Middleton**  
Chartered Accountants  
[www.dicksonmiddleton.co.uk](http://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 31<sup>st</sup> March 2023**

The directors have pleasure in presenting their annual report, which incorporates the Strategic Report, and the audited Financial Statements for the year ended 31<sup>st</sup> March 2023. In preparing this report the Directors have complied with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and applicable accounting standards.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Charity Number</b>	SC023658
<b>Registered Company Number</b>	SC184443
<b>Principal &amp; Registered Office</b>	Bank Chambers 1a Bank Street Falkirk FK1 1NB
<b>Bankers</b>	Bank of Scotland High Street Falkirk FK1 1NR
<b>Auditors</b>	Dickson Middleton Chartered Accountants and Statutory Auditors 20 Barnton Street Stirling FK8 1NE
<b>Solicitors</b>	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 1<sup>st</sup> April 2022 are as follows:

Mrs V Brown	(resigned 7 June 2022)
Mr J Allardyce	
Mr A Martin	
Mrs M Daniels	
Miss E Ramsay	
Mr N Pattinson	
Mr P Reid	(appointed 7 June 2022)

**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 31<sup>st</sup> March 2023**  
**(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 Falkirk & Clackmannanshire Carers Centre has continued to provide targeted support for unpaid carers of all ages. With the ongoing impacts of the pandemic, and the complexity of support that carers are providing due to the crisis in social care, and the cost of living, many carers are struggling to cope. More people than ever before are now caring for a relative, friend or neighbour because of disability, physical or mental health issues (often long-term), frailty, or substance misuse. As a result, we have seen unprecedented requests for support from carers, many of whom are providing significant amounts of care often without a break for prolonged periods of time.

To address the increasing list of carers in need of support, the Carers Centre has worked closely with the Health and Social Care Partnerships (HSPCs) in Falkirk and Clackmannanshire to help increase our capacity and consider future developments that we hope will allow us to support more carers at the right time in the right way and by the right people. In the last year, we have; strengthened our working links with FDAMH (Falkirk & District Association of Mental Health), providing a space within the Centre for delivery of mental well-being support for carers; connected with Alzheimer Scotland and CAMHS (Children and Adolescent Mental Health Services) to deliver carer training, Al Masaar, and we are in the process of collectively developing a programme for carers, and the people that they care for, with Central Well-being. In Clackmannanshire we have strengthened the work we deliver in community settings, delivering lunches for carers and those they care for. These have been particularly successful in linking in with other supports to offer different opportunities and respite time for those attending.

The following highlights demonstrate the depth and importance of our work during 2022-23:

**Inform**

We have continued to develop our use of social media to improve access to information and support for a greater number of carers. During 2022-23 we had 1,605 followers on Facebook and 821 on Twitter and 13,456 website visits. Events and activities promoted via these channels included:

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**(continued)**

*Carers Week: Carers Rights Day:* Carer trips and activities, Christmas Prize Draw for carers and various local and national consultations including Falkirk Carers Strategy.

3,892 carers received newsletters and e-bulletins promoting information, support and involvement opportunities for carers including short breaks information relating to Respite. An increased number of enquiries from carers about short break options resulted from this. Carers told us that filling out long forms and being asked the same things multiple times added to the stress of caring. To address this, we have streamlined registrations with the centre, simplified grant applications, and made it easier for carers to complete evaluations to share their feedback. These developments have also helped us to ensure that we have improved the accuracy of the collation of Carer Census information.

**Support**

***Adult carer and parent carer support***

During 2022-23, 2,362 adult carers received individual support by phone, email, or online through 18,007 individual contacts. Of these, 1,332 were newly identified carers. Individual support for adult carers included listening and emotional support, provision of information, benefits support, and help to complete an Adult Carer Support Plan (ACSP). 810 carers were offered or requested an ACSP and 782 ACSPs were completed with carers. 1,199 carers were referred to the Falkirk CAB (Citizens Advice Bureau) 'Help for Carers' project for financial support resulting in almost £1.5 Million in welfare benefit awards for local carers.

Additional funding during 2022-23 from the Falkirk HSCP increased the capacity of the Telephone Support Team allowing them to support 766 carers overall providing 458 carers with the opportunity to review their ACSP as well as 1:1 support and signposting for carers experiencing a period of crisis, poor mental health, or isolation due to their caring role.

In Clackmannanshire, the HSCP provided £100,000 to provide recovery grants for carers to help them resource the outcomes contained within their ACSP – Between January 2023 and March 2023 52 carers had received grants of up to £1,000.

***Counselling***

Carers told us during the reviews of their ACSPs that they were experiencing long waits for counselling support, and a number of carers were applying for Short Break grants to pay for private counselling. Funding from Scottish Government Winter Pressure Fund, allowed us to support carers to access a specialist carer counsellor. 29 carers have benefited from 151 hours of CBT support.

With funding from the Falkirk HSPC 3 staff members enrolled on the COSCA Counselling Skills course delivered by FDAMH.

***Care with Confidence***

The Care with Confidence (CwC) programme has continued to include a wide range of sessions for carers via blended sessions which are accessible both online and in person. Technology to offer the blended sessions was developed and improved over the year. Sessions are offered to provide information and skills to carers to help them in their caring role and to improve their health and wellbeing and can be accessed during the day and in the evening. In 2022-23, 112 CwC session took place with 879 carer attendances.

In addition, 35 awareness sessions were provided by staff to help identify hidden carers.

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**(continued)**

**Awareness Raising**

21 carer awareness sessions, which provide information about carers' needs and rights and the support that is available from the Carers Centre and other organisations have been offered to professionals who work with carers.

**Short breaks for carers**

This year, the Carers Centre supported 465 carers to apply for and receive a short break grant provided by funding from the Falkirk HSCP and Shared Care Scotland. This involved 483 contacts with carers over 573 hours of support.

Overall, the Centre has

- Provided 1,782 hours of support to carers to help them have a break.
- Continued to develop the Respite support within the local community.
- Supported 234 carers to access national Respite offers, which were mostly overnight breaks.
- Brought on new providers of Respite: Canyoning Scotland, Scottish Canal Boat Trips, Finnegans, Falkirk Mini Golf, and Brucefield Estate.
- Supported 105 carers to apply and successfully have a break via ScotSpirit.
- Organised and allocated 800 football tickets to carers and their families in partnership with the Falkirk Foundation.
- Worked with Your Equipment Solutions, Falkirk Football Club and the Falkirk Foundation to provide garden makeovers for local carers.

**Group Support**

149 peer support opportunities were provided with 1,005 attendances. At the request of carers and using Community Mental Health and Wellbeing funding, we provided lunches for carers and the people they care for in Clackmannanshire - 22 lunches were provided with 244 attendances.

**Young Carers**

We have learned how important our service is to young carers, and that we must remain adaptable. 2020 and 2021 were difficult years with all that Covid-19 brought, but 2022 has been overwhelming for many families who have for the first time faced a cost-of-living crisis. Once again, it is the support the service could offer was vital to giving young carers the opportunities for respite through activities and transport provided.

During 2022-23, a Young Carer Statement (YCS) was offered to 139 Young Carers (YCs) and completed with 116 YCs. Through a 'good conversation', the Young Carers Worker and the YCs decide together what actions should be in the YCS.

Some of the actions that YCs were supported with were - monthly groups, 1:1 support, support at school, short break grants, 78 Young Carers received Activity Grants in Clackmannanshire, and support to link with different community groups and support. 177 YCs accessed 1:1 support through 259 sessions. 158 group sessions were delivered with 668 attendances.

We have been fortunate to receive Big Lottery funding to help us ensure that the Voices of YCs (Young Carers) are heard both locally and nationally. The YC (Young Carers) Involvement Worker is an active partner of the HSCP (Health and Social Care Partnership) and has helped to build on our relationships with Education colleagues in schools and colleges to raise awareness, introduce support options, and help with bridging the education attainment gap that YCs are more likely to fall through.

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**Young Adult Carers**

In 2021, we were granted 3 years funding from Carers Trust 'Making Carers Count' – this funding has enabled us to provide a dedicated service to an often forgotten and hard to reach group of carers. Young Adult Carers (YACS) often find it difficult to find the support that they need as carers – a total of 110 YACs accessed support to achieve the outcomes identified during a good conversation when developing their Adult Carer Support Plans or Young Carer Statements. Support includes: groups, 1-1 support and residentials, as well as self-growth grants (funding towards clothes for interviews or new jobs, training courses). 26 YACs accessed 1:1 support through 48 sessions, 20 group sessions were provided with 55 attendances.

**Carer wellbeing, trips, and activities**

Funding from the Falkirk HSCP Partnership helped us to provide opportunities for parent carers and their children with multiple complex needs to attend an organised and fully supported trip with other families.

During the summer, autumn, and winter of 2022, we arranged the following: a trip for families to M&D's Theme Park, a day out to Edinburgh Zoo, a family fun day, pumpkin picking, Cineworld trip, a Christmas lunch, and finally evenings at the well-loved local pantos (oh yes, we did!). The trips were appreciated by all, and the feedback that we received was extremely positive. Not only did the trips allow families to enjoy a day out, but it also let them to do so in confidence. These trips allowed carers to attend somewhere they may not have been able to get to without the support of the Carers Centre and meet other carers and families that they may not have otherwise met. Telephone numbers shared, peer support offered, and friendships formed, 368 carers and people that they care for attended the trips and activities.

Parent carers stated they had seen their children take part and engage in activities they never thought they would. Other carers stated the activity had been on their to do list for some time, but they did not have any way of getting to and from the theme park or the confidence to try it. Food vouchers were provided for everyone, removing the stress from lunch preparation, and the costs associated.

These activities were offered to carers who had recently registered with the Centre, allowing them to get an understanding of the support available to them and to build good connections with other parent carers who were new to the service. Children who attended the trips were delighted and enjoyed spending quality time with their family. This was a good opportunity for staff to introduce themselves and the service.

**Involve**

The Carers Voice meetings give carers a forum to come together to discuss and feedback on their experiences. Carers who attend the Carers Voice meetings, come along because they have told us they are interested in making a difference and being involved in local and national decision making that may affect carers. Carers have been invited to have a say in 147 involvement opportunities, including various consultations, and in the developments of the new strategic plan and the local carers strategy.

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This year, several Falkirk carers have attended Integration Joint Board (IJB) Carer Representative training, which was developed and delivered in partnership with Carers Scotland and the Health and Social Care Partnership. The training was designed to give carers the knowledge and confidence to attend local and national carer groups and platforms. We now have a small, but active, group of carer reps, including an IJB rep, whose roles are to attend meeting on behalf of carers to ensure carers voices are heard and included in decisions that can affect them. Staff from the Carers Centre continue to support the carer representatives to promote meaningful participation.

In addition, staff from the Carers Centre represent the needs of carers at a range of local and national planning groups. During 2022-23 staff participated in 52 planning meetings and held a further 302 meetings with external organisations to discuss support for carers.

Service provision for carers continued to be priority for the organisation. However, support for staff continued to have strong focus during this continuing difficult period. With a number of staff themselves being carers, support was provided to allow them to cope with pressures of working from home and the challenges presented in the current economic climate.

**FINANCIAL REVIEW**

The income and existing funds have been used to fund the expenditure incurred by the organisation during the financial year to 31 March 2023.

The principal sources of funding received by the organisation are currently from the Clackmannanshire & Stirling Health and Social Care Partnership, Falkirk Health and Social Care Partnership, Falkirk Council, Clackmannanshire Council, and NHS Forth Valley. The organisation was also delighted to receive funding support from Shared Care Scotland, Carers Trust, Children in Need and the National Lottery during the financial year. Further funding was received from other sources, including substantial amounts to provide respite breaks, with a strong focus to relieve pressure and improve carer health and wellbeing in this difficult year. As a result of these income streams, the organisation was able to enhance the core services and widen the activities and support provided.

Internal management of funding, as well as ongoing budgeting measures, continued to be addressed during the difficult circumstances in the period. Funding continued to be monitored intently in order to ensure that the organisation could continue to operate within its means. The funding received enabled effective home working to continue, with service and core activities of the organisation continuing with little disruption.

**Investment Policy**

Any money not required in the short term continues to be identified and held in interest bearing accounts on a short-term 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.

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**Plans for future periods**

The recognition of priority areas within our strategic plan allowed us to make considerable progress in areas of:

- Increase carer support in local hubs providing lunches, obtain information and opportunity to access activities.
- Widen the respite links and carer opportunities to benefit from the available gifts.
- Additional funding opportunities to increase the number of short break and respite grants available.
- Continue working with Health and Social carer partnerships to improve communication and development of services.
- Further develop digital solutions with appropriate technical equipment.
- Work with other agencies to identify and support young carers and young adult carers.
- Work with staff to further develop the hybrid model of home working in longer term.

We continually review and evaluation the support and services that we deliver and to ensure we can continually meet the needs of local carers and staff our new priorities for 2023-2024 are to:

- Strengthen organisational structure to support increasing number of staff and projects.
- Continue to develop short break opportunities, including Respite and outings.
- Develop carer involvement and engagement opportunities.
- Develop hospital support for carers.
- Pursue co-location of staff with Social Work teams in Clackmannanshire.
- Carers Card development

**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.

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**(continued)**

**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 bi-monthly 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 Alloa, 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**

Internal control risks are minimised by implementation of procedures for authorisation of all transactions and projects. These procedures are reviewed on a regular basis to ensure that they continue to meet the needs of the charity. Plans are in place to undertake the new quality award provided by Carers Trust later this year.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, carers and other visitors to the Centre and other offices. The organisation has contracted with Peninsula Business Services for their "Business Safe" product to further ensure the required compliance standards are fully observed and maintained.

Extensive Risk Assessments have been carried out this year to ensure compliance with Government regulation in connection with the Covid-19 virus using the guidance provided by Peninsula Business Services.

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 Operations Manager regularly meet and keep fully informed of current processes, potential changes and impact on our future funding. With Carers Act now in effect, changes in funding decision processes and impact on our services remains key, requiring ongoing Board discussion.

**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 31<sup>st</sup> March 2023**  
**(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

  
**J Allardyce**  
**Director**  
**7 June 2023**

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**Independent Auditor's Report to the Trustees and Members of Central Carers Association (Falkirk and Clackmannan) for the year ended 31<sup>st</sup> March 2023**

**Opinion**

We have audited the financial statements of Central Carers Association (Falkirk and Clackmannan) (the 'charitable company') for the year ended 31<sup>st</sup> March 2023 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 31<sup>st</sup> March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to any significant unusual transactions and challenging judgements and estimates;
- Reviewing minutes of meetings held by management and those charged with governance to identify any matters including actual or attempted fraud, litigation and noncompliance with laws and regulations;
- Inspecting expenditure incurred in the year while making sure this has been appropriately categorised in the financial statements. This included agreeing a sample from the nominal ledger to purchase invoice while also reviewing post year end transactions and invoices to confirm the completeness of the expenditure was disclosed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

**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) (continued)**

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.



**Robert Taylor (Senior Statutory Auditor)**

**For and on behalf of Dickson Middleton, Chartered Accountants and 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.**

**7 June 2023**

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

**Statement of Financial Activities (including income and expenditure account)**  
**for the year ended 31st March 2023**

	Note	Restricted Funds £	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Income:</b>					
Donations and legacies	2	1,179	3,799	4,978	10,541
Charitable Activities	3	1,049,508	335,262	1,384,770	1,294,902
Investment income	4	-	267	267	756
Other income	5	149	1,491	1,640	-
<b>Total</b>		<b>1,050,836</b>	<b>340,819</b>	<b>1,391,655</b>	<b>1,306,199</b>
<b>Expenditure:</b>					
<i>Charitable activities:</i>	6				
Expenditure on charitable activities		1,062,084	293,165	1,355,249	1,139,922
<b>Total</b>		<b>1,062,084</b>	<b>293,165</b>	<b>1,355,249</b>	<b>1,139,922</b>
<b>Net incoming resources before transfers</b>		<b>(11,248)</b>	<b>47,654</b>	<b>36,406</b>	<b>166,277</b>
<b>Transfer between funds</b>		<b>(3,672)</b>	<b>3,672</b>	<b>-</b>	<b>-</b>
<b>Net incoming resources</b>		<b>(14,920)</b>	<b>51,326</b>	<b>36,406</b>	<b>166,277</b>
Balances brought forward at 1 <sup>st</sup> April 2022		136,284	347,278	483,562	317,285
<b>Balances carried forward at 31<sup>st</sup> March 2023</b>		<b>121,364</b>	<b>398,604</b>	<b>519,968</b>	<b>483,562</b>

The notes on pages 17 to 29 form part of these financial statements.

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

**Balance sheet as at 31st March 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	10		-		-
<b>Current assets</b>					
Debtors	11	12,262		8,652	
Cash at bank and in hand		<u>613,267</u>		<u>525,582</u>	
		<b>625,529</b>		<b>534,234</b>	
<b>Creditors:</b> amounts falling due within one year	12		<u>(105,561)</u>		<u>(50,672)</u>
<b>Net current assets</b>			<u><b>519,968</b></u>		<u>483,562</u>
<b>Net assets</b>			<u><b>519,968</b></u>		<u>583,562</u>
<b>Funds</b>					
Restricted income funds	15		121,364		136,284
<u>Unrestricted funds -</u> Undesignated funds	15		<b>398,604</b>		347,278
<b>Total charity funds</b>			<u><b>519,968</b></u>		<u>483,562</u>

Approved by the board of directors on 7 June 2023 and signed on their behalf by:

  
 \_\_\_\_\_ J Allardyce (Director)

  
 \_\_\_\_\_ E Ramsay (Director)

**Company Number SC184443**

**The notes on pages 17 to 29 form part of these financial statements.**

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

**Statement of Cash Flows for the year ended 31st March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Reconciliation of net movement in funds to net cash inflow from operating activities</b>		
Net movement in funds	<b>36,406</b>	166,277
Interest income shown in investing activities	<b>(267)</b>	(756)
Depreciation	-	-
(Increase)/Decrease in debtors	<b>(3,610)</b>	3,594
Increase/ (Decrease) in creditors	<b>54,889</b>	571
<b>Net used in operating activities</b>	<b>87,418</b>	169,686
<b>Cash flows from investing activities</b>		
Interest received	<b>267</b>	756
Purchase of fixed assets	-	-
<b>Cash provided by investing activities</b>	<b>267</b>	756
<b>Increase in cash and cash equivalents in the year</b>	<b>87,685</b>	170,442
<b>Cash and cash equivalents at 1<sup>st</sup> April 2022</b>	<b>525,582</b>	355,140
<b>Cash and cash equivalents at 31<sup>st</sup> March 2023</b>	<b>613,267</b>	525,582

The notes on pages 17 to 29 form part of these financial statements.

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

**Notes to the financial statements for the year ended 31st March 2023**

**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 2023/24. 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. 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)**  
**(a company limited by guarantee)**

**Notes to the financial statements for the year ended 31st March 2023**  
**(continued)**

**1. Accounting policies (continued)**

Pensions

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

The charity has enjoyed the use of premises provided rent free by Clackmannan Council. The value of this gift was estimated at £nil (2022: £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 Fixtures, fittings and equipment	over the term of the lease 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.

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

**Notes to the financial statements for the year ended 31st March 2023**  
**(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.

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

**Notes to the financial statements for the year ended 31st March 2023**  
(continued)

**2. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	2023 Total £
<b>Donations</b>			
Donations	3,799	1,179	4,978
<b>Gifts</b>			
Gifts in kind	-	-	-
	<b>3,799</b>	<b>1,179</b>	<b>4,978</b>
	Unrestricted Funds £	Restricted Funds £	2022 Total £
<b>Donations</b>			
Donations	4,384	2,657	7,041
<b>Gifts</b>			
Gifts in kind	3,500	-	3,500
	<b>7,884</b>	<b>2,657</b>	<b>10,541</b>

**3. Incoming resources from charitable activities**

	Unrestricted Funds £	Restricted Funds £	2023 Total £
Forth Valley Health Board	68,074	-	68,074
Falkirk HSC Partnership	159,124	606,531	765,655
Clackmannanshire & Stirling HSC Partnership	108,064	228,607	336,671
Time to Live	-	139,015	139,015
Young Start – Community Fund	-	33,310	33,310
Carers Trust	-	31,545	31,545
ScotSpirit	-	-	-
Carers Capacity Building Fund	-	10,000	10,000
Other (<£10,000)	-	500	500
	<b>335,262</b>	<b>1,049,508</b>	<b>1,384,770</b>
	Unrestricted Funds £	Restricted Funds £	2022 Total £
Forth Valley Health Board	68,074	-	68,074
Falkirk HSC Partnership	150,540	517,311	667,851
Clackmannanshire & Stirling HSC Partnership	108,064	146,566	254,630
Shared Care Scotland	-	160,578	160,578
Children in Need	-	10,000	10,000
Young Start – Community Fund	-	32,310	32,310
Carers Trust	-	37,769	37,769
ScotSpirit	-	47,973	47,973
CVS Falkirk – Mental health	-	10,000	10,000
Other (<£10,000)	-	5,717	5,717
	<b>326,678</b>	<b>968,224</b>	<b>1,294,902</b>

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

**Notes to the financial statements for the year ended 31st March 2023**  
**(continued)**

**4. Investment income**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest receivable	-	<b>267</b>	<b>267</b>	756
	-	<b>267</b>	<b>267</b>	756

**5. Other income**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other Income	<b>149</b>	<b>1,491</b>	<b>1,640</b>	-
	<b>149</b>	<b>1,491</b>	<b>1,640</b>	-

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

**Notes to the financial statements for the year ended 31st March 2023**  
**(continued)**

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

	Basis of Apportionment	Raising funds £	Charitable activities £	2023 Total £
Staff costs	Staff time	-	909,856	909,856
Carer awards paid	Direct	-	243,627	243,627
Carer support costs	Direct	-	6,155	6,155
Activity costs	Direct	-	23,488	23,488
Hospitality & functions	Direct	-	11,006	11,006
		-	<b>1,194,132</b>	<b>1,194,132</b>
Support costs	Direct	-	137,194	137,194
Governance costs	Staff time	-	23,923	23,923
		-	<b>161,117</b>	<b>161,117</b>
		-	<b>1,355,249</b>	<b>1,355,249</b>

	Basis of Apportionment	Raising funds £	Charitable activities £	2022 Total £
Staff costs	Staff time	-	746,540	746,540
Carer awards paid	Direct	-	208,281	208,281
Carer support costs	Direct	-	3,369	3,369
Activity costs	Direct	-	21,171	21,171
Hospitality & functions	Direct	-	5,082	5,082
		-	<b>984,443</b>	<b>984,443</b>
Support costs	Direct	-	132,129	132,129
Governance costs	Staff time	-	23,350	23,350
		-	<b>155,479</b>	<b>155,479</b>
		-	<b>1,139,922</b>	<b>1,139,922</b>

Total of £243,627 of grants were payable to individuals to the year ended 31<sup>st</sup> March 2023 (2022: £208,281).

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

**Notes to the financial statements for the year ended 31st March 2023**  
**(continued)**

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

	<b>Basis of Apportionment</b>	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>2023 Total £</b>
Wages & salaries	Staff time	-	7,005	7,005
Audit fee	Direct	-	6,032	6,032
Legal & professional	Direct	-	10,886	10,886
Recruitment & training	Direct	4,930	-	4,930
Premises	Direct	80,554	-	80,554
Depreciation	Direct	-	-	-
Postage, stationery & advert.	Direct	9,819	-	9,819
Telephone	Direct	8,792	-	8,792
Hire of equipment	Direct	18,395	-	18,395
Staff travel	Direct	6,202	-	6,202
General expenses	Direct	8,502	-	8,502
		<b>137,194</b>	<b>23,923</b>	<b>161,117</b>

	<b>Basis of Apportionment</b>	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>2022 Total £</b>
Wages & salaries	Staff time	-	6,658	6,658
Audit fee	Direct	-	6,000	6,000
Legal & professional	Direct	-	10,692	10,692
Recruitment & training	Direct	2,615	-	2,615
Premises	Direct	80,610	-	80,610
Depreciation	Direct	-	-	-
Postage, stationery & advert.	Direct	4,825	-	4,825
Telephone	Direct	11,261	-	11,261
Hire of equipment	Direct	22,433	-	22,433
Staff travel	Direct	3,325	-	3,325
General expenses	Direct	7,060	-	7,060
		<b>132,129</b>	<b>23,350</b>	<b>155,479</b>

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

**Notes to the financial statements for the year ended 31st March 2023**  
**(continued)**

**8. Operating surplus**

The operating surplus is stated after charging:-	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff pension contributions	<b>79,276</b>	67,157
Auditors remuneration - audit	<b>5,000</b>	5,000
- other	<b>1,000</b>	1,000
Depreciation	-	-
Operating lease rentals	<b>18,251</b>	22,431
	<u><b>18,251</b></u>	<u>22,431</u>

**9. Wages and Salaries**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Aggregate gross wages and salaries paid to employees	<b>769,134</b>	634,250
National Insurance	<b>66,455</b>	49,745
Other pension costs	<b>79,276</b>	67,157
	<u><b>914,865</b></u>	<u>751,152</u>

The charity had no high paid members of staff with total remuneration in excess of £60,000 each (2022: 0).

**Number of Employees**

The average monthly numbers of employees during the year were:	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Management administration	<b>6</b>	6
Charitable expenditure	<b>25</b>	22
	<u><b>31</b></u>	<u>28</u>

For the purposes of this disclosure, the key management personnel are defined as the senior management team whose aggregate remuneration in the year was £93,399 (2022 - £88,776).

No director received any remuneration during the year. Expenses of £170 for travel expenses and working from home expenses were reimbursed to directors (2022 - £nil).

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

**Notes to the financial statements for the year ended 31st March 2023**  
(continued)

**10. Tangible fixed assets**

	Leasehold Improvements £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 1 April 2022	18,864	16,713	35,577
Additions	-	-	-
<b>At 31 March 2023</b>	<u>18,864</u>	<u>16,713</u>	<u>35,577</u>
<b>Depreciation</b>			
At 1 April 2022	18,864	16,713	35,577
Charge for the year	-	-	-
<b>At 31 March 2023</b>	<u>18,864</u>	<u>16,713</u>	<u>35,577</u>
<b>Net book value</b>			
<b>At 31 March 2023</b>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	-	-	-

**11. Debtors**

	2023 £	2022 £
Other Debtors	3,648	1,328
Prepayments	8,614	7,324
	<u>12,262</u>	<u>8,652</u>

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

	2023 £	2022 £
Other creditors	50,248	28,048
Accruals & deferred income	55,313	22,624
	<u>105,561</u>	<u>50,672</u>

**13. 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.

**14. Operating lease commitments**

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

	2023 £	2022 £
Within one year	46,257	46,337
Between 2 and 5 years	31,034	75,384
Over 5 years	-	-
	<u>77,292</u>	<u>121,721</u>

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

**Notes to the financial statements for the year ended 31st March 2023**  
(continued)

**15. Fund Reconciliation**

	At 1 <sup>st</sup> April 2022	Income	Expenditure	Transfers	At 31 <sup>st</sup> March 2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
Designated befrienders events	367	-	-	-	367
Designated young carers events	27,135	2,257	(5,245)	-	24,147
Designated Clacks carers events	5,899	-	(3,182)	-	2,717
Designated Falkirk carers events	10,963	-	-	-	10,963
Property and equipment fund	50,937	-	-	-	50,937
Community health – parents	-	-	-	3,672	3,672
Clacks. Parents Group	-	1,035	(944)	-	91
General funds	251,977	337,527	(283,794)	-	305,710
	<b>347,278</b>	<b>340,819</b>	<b>(293,165)</b>	<b>3,672</b>	<b>398,604</b>
<b>Restricted funds</b>					
Children in need	8,281	500	(8,426)	-	355
Falkirk carers activity groups	2,389	-	-	-	2,389
Better breaks fund	185	-	(180)	-	5
Community health – parents	3,672	-	-	(3,672)	-
Former carers group	701	-	-	-	701
Carers Trust – individual carers	250	9,015	(8,965)	-	300
Big Lottery	7,597	-	(6,610)	-	987
Short breaks funds (adults)	12,363	-	(12,246)	-	117
Time to Live	-	139,015	(139,008)	-	7
Adult Carer Support Plan	7,471	68,331	(75,802)	-	-
Agnes Watt trust	3,653	-	-	-	3,653
CIS Falkirk	3,251	109,842	(113,093)	-	-
ICF Falkirk	1	268,258	(247,420)	-	20,839
ICF Clackmannanshire	19	80,023	(80,042)	-	-
Y.C.S Falkirk	4,943	50,398	(55,341)	-	-
Y.C.S Clackmannanshire	15,989	45,691	(61,680)	-	-
CT Other YC/YAC	503	750	-	-	1,253
YAC CT Making Carers Count	16,965	20,780	(37,607)	-	138
YAC CT Self Grow Fund	-	1,000	(650)	-	350
Summer Activities Funds	100	-	-	-	100
FK Mental Health & Wellbeing	10,000	-	(9,426)	-	574
Winter Hardship Fund	10	-	(1)	-	9
Clacks Comm. Health & Wellbeing	1,048	2,080	(2,555)	-	573
ScotSpirit Holiday Scheme	22,379	-	(21,568)	-	811
Young Start YC/YAC	7,962	33,310	(33,154)	-	8,118
FK – Tele & Digital Support	6,552	110,803	(117,355)	-	-
Clacks recovery fund individuals	-	100,040	(30,485)	-	69,555
Clacks recovery fund activities	-	1,000	(470)	-	530
SVCO – Carers capacity building	-	10,000	-	-	10,000
	<b>136,284</b>	<b>1,050,836</b>	<b>(1,062,084)</b>	<b>(3,672)</b>	<b>121,364</b>
	<b>483,562</b>	<b>1,391,655</b>	<b>(1,355,249)</b>	<b>-</b>	<b>519,968</b>

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

**Notes to the financial statements for the year ended 31st March 2023**  
**(continued)**

**15. 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 -**

**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.

**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.

**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/ Time to Live**

To provide respite holiday breaks of their choosing for Adult Carers to a maximum of £400 each.

**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**

Funding from the Scottish Government to allow Local Authorities to provide support for carers.

**Peer Support Group**

Funding from Carers Trust to support a former carers group.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
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**Notes to the financial statements for the year ended 31st March 2023**  
**(continued)**

**15. Fund Reconciliation (continued)**

**ScotSpirit Holiday Scheme**

Funding to award carers short holidays or days out in Scotland. Working alongside Visit Scotland and tourism providers.

**Winter Pressure Fund (WPF)**

Funding from the Scottish Government to award carers with grants up to £500 to help them with the steep increase in the cost of living during winter 2022/2023.

**Falkirk and Clackmannshire Mental Health & Wellbeing**

Funding to hold activities and support sessions for carers to help sustain and improve their mental health and wellbeing.

**Clacks Recovery Fund**

To provide carers with individual grants who despite have substantial/critical/moderate impacts identified on their Adult Carer Support Plans, have not received help from the Local Authority, due to the pandemic and budget restraints with an individual grant that could help address these impacts and improve carers health, wellbeing, relationships, life balance, finances or employment & training opportunities.

A portion of this was allocated to allow the Clacks team to continue to fund the carer and cared for weekly lunches being held.

**MCC Self Growth Fund**

The Self-Growth Fund is a small pot of funding which can be accessed by young adult carers. The fund is designed to support young adult carers in accessing services or items which will help them develop and grow as people. This can include training courses, interview clothes, personal development items (e.g., books), driving lessons, or formal identification (e.g., passports and driving licenses). To be eligible young adult carers must be engaging with the project and have a YCS or ACSP complete or in the process of being completed.

**SCVO**

To be used for digital developments such as website, database, and other IT improvements.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)**  
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**Notes to the financial statements for the year ended 31st March 2023**  
(continued)

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

	Restricted £	Unrestricted £	2023 Total Funds £	2022 Total Funds £
<b>Fixed assets</b>	-	-	-	-
<b>Current assets</b>				
Debtors	1,116	11,146	12,262	8,652
Cash at bank and in hand	202,862	410,405	613,267	525,582
	<b>203,978</b>	<b>421,551</b>	<b>625,529</b>	<b>534,234</b>
<b>Current liabilities</b>	<b>(82,614)</b>	<b>(22,947)</b>	<b>(105,561)</b>	<b>(50,672)</b>
<b>Net current assets</b>	<b>121,364</b>	<b>398,604</b>	<b>519,968</b>	<b>483,562</b>
<b>Total Assets less Current Liabilities</b>				
Pension Liability	-	-	-	-
<b>Net Assets/Funds</b>	<b>121,364</b>	<b>398,604</b>	<b>519,968</b>	<b>483,562</b>

**17. Related party transactions**

No transactions to disclose (2022: nil).