

Registered number: 03289938  
Charity number: 1060080

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2018**

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
**(A company limited by guarantee)**

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2018**

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<b>Trustees</b>	Jill Tremellen, Chair Roger Maingot, Vice Chair (resigned 13 October 2017) Malcolm Harvey, Treasurer Rob Appleyard Paula Smith Rosie Cole (resigned 13 October 2017) Christine Bone Jennifer Theed Barry Hulme Alison Harries (appointed 13 October 2017) Paul Bradshaw (appointed 13 October 2017, resigned 14 April 2018)
<b>Company registered number</b>	03289938
<b>Charity registered number</b>	1060080
<b>Registered office</b>	1 Riverside Cottages Radstock Bath BA3 3PS
<b>Patron</b>	Edward Bayntun-Coward
<b>Chief executive officer</b>	Sonia Hutchison (to 25 May 2018) David Trumper
<b>Independent Examiner</b>	Frances Taylor FCA Gerrard Financial Consulting Limited Chartered Certified Accountants Uitenhage High Street Blagdon North Somerset BS40 7RA
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**CHAIRPERSON AND CHIEF EXECUTIVE REPORTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**Chairperson's report**

We look back on last year as one of more financial stability than ever before in the history of the Carers' Centre. As you will recall, Virgin Care awarded us a seven-year sub-contract which covers around half our costs, the remainder comes from fundraising, which is led by Sonia. Without these extra funds we can only provide the bare minimum of support for carers, as it is we are able to offer a very wide range of services.

Adult and young carers have benefited from a diverse and eclectic choice of breaks which are very well supported. Many activities take place at our Bath Centre, Woodlands, which has proved to be an outstanding asset.

Sonia joined us from the Young Carers Project as our new CEO nine years ago and the Carers' Centre has expanded to the vibrant dynamic organisation it is today, recognised as one of the leading voluntary organisation in BANES.

This is how I ended my report last year and it is worth repeating as Sonia will be leaving us at the end of May. She has been a delight to work with, growing in wisdom and stature and all of us will miss her a great deal.

The Chief Executive post was advertised earlier this year and we had a large number of applicants from many different backgrounds. Our selection process included carers, partner organisations, trustees and staff members. David Trumper, our operational manager was selected unanimously and I and the trustees look forward with confidence and excitement to working with him.

Once again I want to thank all the staff who so often go the extra mile, the volunteers who now number over 100, the trustees for their wisdom and strategic thinking, and of course thank you carers for guidance through The Carers' Voice and other ways and for your continued inspiration.

Name: **Jill Tremellen**  
**Chairman**

Date: 30 May 2018

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**CHAIRPERSON AND CHIEF EXECUTIVE REPORTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**Chief Executive's Report**

It has been nine years since I joined the Carers' Centre, last year embedded the years of growth I have been leading on. During 2017-8, we were supported to develop our capabilities through Big Lottery funding. We were able to invest in all our staff to develop their coaching skills, communications and understanding of their strengths and weaknesses. This has built on the already strong base that has been developed with all the staff.

Funding through Lloyds Banking Foundation enabled us to develop our Theory of Change to better understand what difference we are aiming to make for carers and identify our assumptions about how we get there. This was co-produced with carers, staff, volunteers and trustees. Our new 2018-2024 Strategy is based on this theory and sets up a new chapter for the Carers' Centre.

I am proud of all the achievements over the years and so pleased that David will be taking the Carers' Centre from strength to strength in the years to come. David has developed and grown in his skills and has a strong vision for the Carers' Centre. I have every confidence in him to deliver the new strategy and making Bath and North East Somerset an even better place for carers.

I would like to thank all the staff who have taken services from strength to strength with record numbers of carers accessing our services last year. I would like to thank all the volunteers for their time that they give freely to make carers lives better in so many ways. I would like to thank trustees for their strong leadership and support that has trusted me and the team to take calculated risks to enable the Carers' Centre to grow into the charity it is today. I would like to thank our partners and providers who have supported carers in a wide variety of services and activities. I would like to thank the carers that have inspired and motivated me in all I do. I have been honoured to lead the Charity with you all for the last nine years.

Name: **Sonia Hutchison**  
**Chief Executive (to 25 May 2018)**

Date: 30 May 2018

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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The Trustees present their annual report together with the financial statements of the group and the company for the 1 April 2017 to 31 March 2018. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and Activities**

**a. POLICIES AND OBJECTIVES**

Our overall aim was to recognise and support carers in Bath and North East Somerset. We worked to promote their rights and to enable them to make positive choices to improve the quality of their lives.

A carer is someone who, without payment, provides help and support to a partner, child, relative, friend or neighbour, who could not manage without their help. This could be due to age, physical or mental illness, addiction or disability.

Taking on a caring role can mean facing a life of poverty, isolation, frustration, ill health and depression. Many give up an income, future employment prospects and pension rights to become a carer. Many also work outside the home and are trying to juggle jobs with their caring responsibilities. The majority of carers struggle on alone and do not know there is help available to them. Carers say that access to information, financial support and breaks are vital in helping them manage the impact of caring on their lives.

Our charitable purposes were as set out in the Memorandum of Association. Our organisation provided benefit to the public with the services that we offer.

**b. STRATEGIES FOR ACHIEVING OBJECTIVES**

During this year, we completed our 2014-17 strategy. We have launched a bold new strategy for 2018-24 which we will use to measure our progress for the next six years. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when setting our strategy and our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The Carers' Centre aimed to provide services to anyone who needed them. The four aims of The Carers' Centre from our 2014-17 strategy were development; support; involvement; and sustainable organisation and have been demonstrated in our performance over the past year and through our diversified funding.

**1. Development**

- a) To create new and innovative ways of identifying and working with carers such as outreach roadshows.
- b) Improve practice of professionals in working with carers through training.

**2. Support**

- c) To continue to develop appropriate services that support carers' physical and mental well-being such as breaks.
- d) Be recognised as the leading coordinator of support services for carers locally.
- e) Enable carers to have choice and control over the services they need.
- f) Ensuring young carers are protected from inappropriate or harmful caring roles.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**3. Involvement**

- g) Empower carers to have a voice in the planning and delivery of services in B&NES and the Carers' Centre
- h) Promote and support carers to be recognised as expert care partners.
- i) Lead an on-going, proactive campaign for carers rights locally and nationally

**4. Sustainable Organisation**

- j) Diversify our funding base to ensure sustainable growth.
- k) Continue to act as a model employer within the charity sector and recruit and support a thriving volunteer team.
- l) To ensure quality standards, policies and procedures are appropriate to meet local and national standards such as PQASSO.
- m) Meet our promises and measure our achievements.

**c. SERVICE DELIVERY AND PERFORMANCE**

The main objectives and activities for the year were achieved through four main contracts and additional grants that enabled us to achieve over and above our aims:

- The Carers Support Service commissioned by Bath & North East Somerset Council & North East Somerset Clinical Commissioning Group and subcontracted to us by Virgin Care. Additional funds were gratefully received from Big Lottery Reaching Communities Fund, Triangle Trust 1949 Fund, Comic Relief, Big Lottery Awards 4 All, Carers Trust, The Norrie Trust, Golden Bottle Trust, The Alchemy Foundation, The Souter Charitable Trust, The Elmgrant Trust, Westfield Town Council.
- The Young Carers Service is commissioned by Bath & North East Somerset Council Children's Services and additional funds were gratefully received from Friends of Young Carers, Lloyds Banking Foundation, St James's Foundation, Children in Need, D'oyly Carte Charitable Trust, Hedley Foundation, Carers Trust, Pentland Stalls Charitable Trust, and Sylvia Waddilove Foundation.
- The Dementia Challenge Service commissioned by Bath & North East Somerset Clinical Commissioning Group subcontracted by Virgin Care to run the Home from Hospital support for carers and the people with dementia they are caring for.
- The Parent Carer Facilitator Project commissioned by Bath & North East Somerset Council Children's Services and Parent Carers Voices.

**d. THE SERVICES AND ACTIVITIES PROVIDED WITHIN THESE WERE:**

**The Carers Support Service** offered services to provide support and improve the health and wellbeing to 4,700 carers registered with the Charity, improved access to support for harder to reach carers and facilitated partnership working around the needs of Carers. 1017 accessed one to one and facilitated group support. 498 adult carers have taken a break during the year on 204 break activities. 7 peer support groups gave ways for carers to gain support from each other. 30,000 copies of Caretime magazines were distributed, in addition the magazine was available as an e-version and by email to professionals who requested a copy. Funding from Comic Relief enabled participation work with carers to be extended to have greater influence on local services, a new evaluation process was launched to gain ongoing feedback about services.

**The Dementia Challenge Service** identified and supported carers in the local acute hospital.

**The Young Carers Service** offered services to provide support and improve the health and wellbeing to 540 young carers registered at the Centre. Young carers have taken a break during the year on 63 break activities with a total of 2012 attendances. In addition, 23 young carers have taken part in their arts award and attended the young carers youth club which takes place every other week. Young Adult Carers were supported through a specific project which improved their health and wellbeing.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**A Parent Carer Facilitator** supported parent carers to continue running the Bath Parent Carers' Voice which has been developed to ensure parent carers are involved in decisions made by Children's Services which affect their disabled children.

**The Carers' Wellbeing Centre**

The Carers' Centre is working on a roof appeal to ensure there is funding so the roof can be replaced to maintain the premises. A refurbishment programme was completed this year of the inside of the premises and the garden to improve accessibility and usability to increase the appeal of renting the premises for local organisations and businesses.

**Bath Carers' Enterprises**

A three year grant from the Triangle Trust 1949 has provided start-up funding to develop an assessment tool to be sold as a software service. This will provide the dual function of improving the efficiency of Carers' Assessments and support planning for carers and to generate income long-term.

**e. STAFFING AND VOLUNTEERS**

We would like to thank all the staff and volunteers who have made all of this possible:

Our staff Andy Graham, Carla Senior, Claire Abrahams, Clive Brooks, David Ford, David Trumper, Emma Tucker, Erin-Rose Honeybourne, Gill Evans, Grace Moorton, Ian Dagger, Jane Fell, Janine Woodward-Grant, Jenny Carrott, Jo Grobler, Karla Neblett, Kate Young, Katy Philips, Lorraine Frapwell, Maxine Denham, Roy Maguire, Sarah Dixon, Sonia Hutchison, Steve Newman, Sue Bricknell, Tom Fox, and all our wonderful volunteers.

**Achievements and performance**

**a. KEY FINANCIAL PERFORMANCE INDICATORS**

The trustees have set themselves the following financial goals:

Key Performance Indicator	Performance
Increasing free reserves to three months expenditure by 2020	Our plan is to increase funds through diversification of income and achieve a surplus year on year.
Paying off social investment loan to secure building as an asset	Paid back 1 <sup>st</sup> year loan. 10 year loan to repay.
Diversifying Income by increasing funding from social enterprise.	Gain £20,000 donation from social enterprise profit.

**b. FUNDRAISING ACTIVITIES/INCOME GENERATION**

Our services were mainly provided through contracts with Virgin Care & Bath & North East Somerset Council amounting to £507,124. We also received £367,284 from the other funding sources.

Our total income from all sources was £874,408.

Our total expenditure on all projects amounted to £883,976.



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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**c. BANKING AND INVESTMENTS**

Our funds are automatically moved between a CAF Bank Current & Gold account to ensure there is always a minimum of £3,000 in the current account and to maximise the interest earned by the funding we receive. Reserves are kept in a mix of high interest accounts with a maximum of 100 day access, allowing easier access to our reserves with minimal loss of interest, charibonds and investments. Trustees review investments to ensure they maximise the income possible in challenging financial times.

Bank interest rates remained low throughout the year and are expected to stay at a low level in 2017/18.

**Financial review**

**a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. RESERVES POLICY**

As at the balance sheet date the free reserves held by the charity (the unrestricted, undesignated funds not committed or invested in tangible fixed assets) were in surplus to the amount of £29,090 (2017: £55,361).

Every year the Trustees examine the requirement for an appropriate level of reserves and review the designated funds, their purpose and amounts in each. This is done in the context of the main risks the organisation is exposed to, the cuts facing social care and health and the commissioning intentions which affect any plans for future growth. The current level of free reserves (the unrestricted, undesignated funds not committed or invested in tangible fixed assets) is equivalent to less than three months of core operational costs, and has reduced in the last year. This is contrary to the trustees key performance indicator to increase reserves to at least 3 months of core operational costs. The trustees have committed to developing a clear plan over the coming 5 years to ensure that reserves do increase to a more appropriate level, alongside improved monitoring to ensure that this is achieved.

**c. PRINCIPAL FUNDING**

The Carers' Centre thanks our funders:

We have had a new contract this year with Bath & North East Somerset Council and Bath & North East Somerset Clinical Commissioning Group supporting our work through a sub contract with Virgin Care for adult carers, and through Bath & North East Somerset Council for parent carers and young carers. We have received support from St John's Foundation through a social investment loan to purchase the Bath Carers' Wellbeing Centre.

Thanks to our community fundraisers: Bath College; Bath Unity Players; Bluebird Care; Chandag Junior School; Co-op Community Fund; Copella Nova; Curo; Gerrard Financial Services; Greenway Lane Social Committee; Inner Wheel Midsomer Norton; Jojo's; Manvers St Baptist Church; Midsomer Norton Big Gig; Nexus Methodist Church; Jo jo's Hairdressing; Old Bakery Artists; Richardson Swift; Stone King, TSB Bath; TSB Midsomer Norton; Wayahead Care; Wellow Church Council; Wellsway Townswoman's Guild; Widcombe PCC; And of course a huge thank you to all the individuals who donated or fundraised on our behalf.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**Structure, governance and management**

**a. CONSTITUTION**

The organisation is a charitable company limited by guarantee, incorporated on 10<sup>th</sup> December 1996 and registered as a charity on 10<sup>th</sup> January 1997 as the successor organisation to Wansdyke Volunteer Bureau. The company is established under a Memorandum of Association which sets out the objects and powers of the charitable company and governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10. The total number of guarantors as of the 31<sup>st</sup> March 2018 was 27.

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

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. New Trustees can be co-opted subject to reappointment at the next AGM. One third of Trustees retire on rotation at each AGM according to how long they have been in office but can be re-elected if vacancies still exist. The Management Committee seeks to ensure that the needs of carers are represented and reflected in the Trustee body. There are four people with personal caring experience on the Management Committee.

**c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

Prospective Trustees are sent information about the responsibilities of charity Trustees and a profile of the Carers' Centre. They attend an informal discussion with the Chair and Chief Executive and are invited to attend Management Committee meetings as observers. If there is agreement for them to continue they are co-opted until the next AGM at which the Members vote for their reappointment. Trustees are provided with an induction pack and made familiar with the guidelines provided by the Charity Commission. In addition, staff members provide verbal and written reports about services and developments and Trustees are invited to attend any of the activities provided by the Carers' Centre. There is joint working with staff on the Finance Sub Committee, Personnel, Policies and Procedures Sub Committee and the Service Provision Sub Committee. The Carers' Centre continually seeks to improve the induction process and provide better access to ongoing training and development so that Trustees are enabled and empowered to carry out their role. The Trustees had training on Social Enterprise, How to Influence Decision Makers, Insights and Impact.

**d. PAY POLICY FOR SENIOR STAFF**

The Trustees have set pay levels across the organisation based on roles. The CEO grade is level 1 and the Senior Manager grade is level 2. The Senior Management Team must have a Level 5 Qualification or above or relevant experience or willingness to gain. The Trustees review all pay annually and for Senior Managers annually taking into account the size and income of the charity and comparing with similar jobs locally. For further information, contact the Carers' Centre.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**e. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

At the date of this report there are nine Trustees from a variety of backgrounds. Five full Board Meetings were held last year including the AGM. Each Sub-Committee met quarterly and the Board had an away day to plan writing the new impact strategy and to plan a recruitment evening as part of the succession planning for the Board.

Day to day responsibility for service provision rested with the Carers' Centre Chief Officer, the Senior Operational Manager and Senior Development Manager. The Chief Executive had overall responsibility for ensuring high quality services were delivered, performance targets were met, supervision and training of staff and volunteers and the management of the premises. There were eighteen part-time staff, eight full-time staff and one hundred and four registered volunteers. Volunteers continue to provide practical help through befriending, counselling, transport, telephone support, breaks, and administrative support. Pro bono support was provided to provide advice on maintenance and development of Woodlands, financial mentoring, Insights training and workshop.

**f. RELATED PARTY RELATIONSHIPS**

In so far as it is complementary to the charity's objects, the charity was guided by both local and national policy. The National Strategy for Carers 2008 provided a framework for developing support services for carers across the country. Government legislation including the Care Act 2014, the Children and Families Act 2014 and the (Equal Opportunities) Act of 2004 provided the legal framework and guidance on Carers Rights which the Carers' Centre seeks to implement with local statutory and voluntary sector partners. The Carers' Centre has been supporting the writing, launch and implementation of the local Young Carers Strategy 2016-19 with voluntary and statutory partners. The Carers' Centre has been active in pressing for a new Adult Carers' Strategy as there is currently no strategy in place.

**g. RISK MANAGEMENT**

The Management Committee implements a continual process of organisational risk assessment. The risk register is reviewed monthly by the Senior Management team and presented quarterly to the Board, where new risks are identified actions are put in place where possible to mitigate the risks. The 2014-2017 Strategic Plan has been written with input from carers, staff, Trustees and volunteers. Through the Plan known risks have been addressed. These include the need to ensure projects are well funded, planned, managed and monitored to continue to develop our good reputation and that our future funding is secured. Financial procedures are monitored by the Finance Sub Committee and internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. This is assured by an annual internal audit. Procedures are also in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centres or in relation to the Carers' Centre activities.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**Plans for future periods**

**a. FUTURE DEVELOPMENTS**

The Carers' Centre is planning to continue developing our premises now we have purchased it to improve the accessibility and space for carers and maximise the income generating potential. The Trustees had an away day to learn about impact and to begin planning how the writing of a new strategy. Due to contract certainty for the next 7 years with a 7 year sub-contract from Virgin care the trustees decided to be bold and plan for a strategy to align with the length of the contract, 2017-2024.

**MEMBERS' LIABILITY**

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees as at 31<sup>st</sup> March 2018 was 27. The Trustees have no beneficial interest in the charity.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Bath and North East Somerset Carers' Centre for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. 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.

This report was approved by the Trustees, and signed on their behalf by:



Jill Tremellen, Chair

Date: 06/09/2018

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BATH & NORTH EAST SOMERSET  
CARERS' CENTRE (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2018.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**INDEPENDENT EXAMINER'S STATEMENT**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *FT Taylor*

Dated: *4 October 2018*

Frances Taylor FCA

**For and on behalf of Gerrard Financial Consulting Limited**

Chartered Certified Accountants

Bristol

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME FROM:</b>					
Donations and legacies	2	55,230	-	55,230	70,138
Charitable activities	4	552,621	249,189	801,810	842,655
Other trading activities	3	14,945	-	14,945	14,623
Investments		2,423	-	2,423	3,362
<b>TOTAL INCOME</b>		<b>625,219</b>	<b>249,189</b>	<b>874,408</b>	<b>930,778</b>
<b>EXPENDITURE ON:</b>					
Raising funds	5	3,318	-	3,318	2,775
Other charitable activities	7	631,520	249,138	880,658	786,224
<b>TOTAL EXPENDITURE</b>	6	<b>634,838</b>	<b>249,138</b>	<b>883,976</b>	<b>788,999</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>					
Net gains/(losses) on investments	14	(9,619)	51	(9,568)	141,779
		(2,837)	-	(2,837)	3,473
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>					
		(12,456)	51	(12,405)	145,252
Transfers between Funds	19	615	(615)	-	-
<b>NET MOVEMENT IN FUNDS BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>					
		(11,841)	(564)	(12,405)	145,252
<b>NET MOVEMENT IN FUNDS</b>		<b>(11,841)</b>	<b>(564)</b>	<b>(12,405)</b>	<b>145,252</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		292,260	64,961	357,221	211,969
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>280,419</b>	<b>64,397</b>	<b>344,816</b>	<b>357,221</b>

The notes on pages 16 to 36 form part of these financial statements.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE****(A company limited by guarantee)****REGISTERED NUMBER: 03289938**

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**BALANCE SHEET  
AS AT 31 MARCH 2018**

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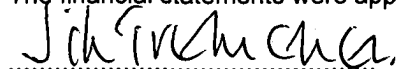
	Note	£	2018 £	£	2017 £
<b>FIXED ASSETS</b>					
Intangible assets	12		-		17,222
Tangible assets	13		424,641		434,194
Investments	14		86,227		71,842
			<u>510,868</u>		<u>523,258</u>
<b>CURRENT ASSETS</b>					
Debtors	15	38,087		117,086	
Cash at bank and in hand		107,814		29,928	
		<u>145,901</u>		<u>147,014</u>	
<b>CREDITORS: amounts falling due within one year</b>	16	(97,549)		(43,914)	
<b>NET CURRENT ASSETS</b>			<u>48,352</u>		<u>103,100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>559,220</u>		<u>626,358</u>
<b>CREDITORS: amounts falling due after more than one year</b>	17		(214,404)		(269,137)
<b>NET ASSETS</b>			<u><u>344,816</u></u>		<u><u>357,221</u></u>
<b>CHARITY FUNDS</b>					
Restricted funds	19		64,397		64,961
Unrestricted funds	19		280,419		292,260
<b>TOTAL FUNDS</b>			<u><u>344,816</u></u>		<u><u>357,221</u></u>

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Jill Tremellen, Chair

Date: 06/09/2018

The notes on pages 16 to 37 form part of these financial statements.



**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME FROM:</b>					
Donations and legacies	2	55,230	-	55,230	70,138
Charitable activities	4	552,621	249,189	801,810	842,655
Other trading activities	3	14,945	-	14,945	14,623
Investments		2,423	-	2,423	3,362
<b>TOTAL INCOME</b>		<b>625,219</b>	<b>249,189</b>	<b>874,408</b>	<b>930,778</b>
<b>EXPENDITURE ON:</b>					
Raising funds	5	3,318	-	3,318	2,775
Other charitable activities	7	631,520	249,138	880,658	786,224
<b>TOTAL EXPENDITURE</b>	6	<b>634,838</b>	<b>249,138</b>	<b>883,976</b>	<b>788,999</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>(9,619)</b>	<b>51</b>	<b>(9,568)</b>	<b>141,779</b>
Net gains/(losses) on investments	14	(2,837)	-	(2,837)	3,473
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>		<b>(12,456)</b>	<b>51</b>	<b>(12,405)</b>	<b>145,252</b>
Transfers between Funds	19	615	(615)	-	-
<b>NET MOVEMENT IN FUNDS BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>(11,841)</b>	<b>(564)</b>	<b>(12,405)</b>	<b>145,252</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(11,841)</b>	<b>(564)</b>	<b>(12,405)</b>	<b>145,252</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		292,260	64,961	357,221	211,969
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>280,419</b>	<b>64,397</b>	<b>344,816</b>	<b>357,221</b>

The notes on pages 16 to 37 form part of these financial statements.

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

	Note	2018 £	2017 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	21	<u>118,032</u>	<u>80,308</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		2,423	3,362
Proceeds from the sale of tangible fixed assets		125	-
Purchase of tangible fixed assets		(5,597)	(2,953)
Purchase of intangible fixed assets		-	(17,222)
Proceeds from capital VAT reclaim		-	51,306
<b>Net cash (used in)/provided by investing activities</b>		<u>(3,049)</u>	<u>34,493</u>
<b>Cash flows from financing activities:</b>			
Repayments of borrowings		(26,820)	(130,863)
Finance costs		(10,277)	(14,331)
<b>Net cash used in financing activities</b>		<u>(37,097)</u>	<u>(145,194)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>77,886</b>	<b>(30,393)</b>
Cash and cash equivalents brought forward		<u>29,928</u>	<u>60,321</u>
<b>Cash and cash equivalents carried forward</b>	22	<u><u>107,814</u></u>	<u><u>29,928</u></u>

The notes on pages 16 to 36 form part of these financial statements.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bath & North East Somerset Carers' Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

Bath & North East Somerset Carers' Centre is a incorporated charity in England and Wales limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company. The address of the registered office is given on page 1 of these financial statements and the nature of its operations and principal activities are given on page 4.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES (continued)**

**1.4 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 Intangible fixed assets and amortisation**

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

Amortisation is provided on intangible fixed assets at rates calculated to write off the cost of each asset, less their estimated residual value, over their expected useful lives on the following bases:

Assessment software	-	3 years straight line
Website expenditure	-	3 years straight line

**1.7 Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	50 years straight line
Motor vehicles	-	4 years straight line
Office equipment	-	25% reducing balance
Woodland garden equipment	-	25% reducing balance

**1.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

**1.9 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**1.10 Operating leases**

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES (continued)**

**1.11 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.12 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.13 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.14 Financial instruments**

The company 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 measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.15 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**2. VOLUNTARY INCOME**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations	20,413	-	20,413	42,744
Gift Aid recoverable	1,542	-	1,542	1,310
Donated services (*)	33,275	-	33,275	26,084
<b>Total</b>	<b>55,230</b>	<b>-</b>	<b>55,230</b>	<b>70,138</b>

In 2017, of the total voluntary income, £70,138 was attributable to unrestricted funds and £nil to restricted funds.

(\*) The equivalent cost of the donated services above is reflected in the expenditure headings in note 8 as follows:

Carers' expenses - £28,635 (2017: £18,620)

Professional fees - £4,640 (2017: £7,464)

Total donated services - £33,275 (2017: £26,084)

**3. ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Rental income	6,334	-	6,334	6,227
Room hire	3,312	-	3,312	4,893
Corporate sponsorship	917	-	917	3,000
Merchandise income	197	-	197	503
Administrative recharges*	4,185	-	4,185	-
	<b>14,945</b>	<b>-</b>	<b>14,945</b>	<b>14,623</b>
<b>Total 2017</b>	<b>14,623</b>	<b>-</b>	<b>14,623</b>	

\* Previously administrative recharges have been offset against the relevant expenditure item.

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Carers' information and support (see below)	377,913	212,923	590,836	614,092
Carers' involvement (see below)	60,094	24,351	84,445	81,968
Carer development (see below)	114,614	11,915	126,529	146,595
	<u>552,621</u>	<u>249,189</u>	<u>801,810</u>	<u>842,655</u>
<i>Total 2017</i>	<u>548,867</u>	<u>293,788</u>	<u>842,655</u>	

**CARERS' INFORMATION AND SUPPORT**

	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
BANES Local Authority: contracts	348,156	-	348,156	358,225
Big Lottery Fund: Reaching Communities	-	144,471	144,471	111,989
Friends of Young Carers	29,048	-	29,048	25,126
The Lloyds Bank Foundation	-	24,889	24,889	24,411
Triangle Trust	-	7,770	7,770	29,933
Big Lottery Fund: Carers in control	-	4,628	4,628	-
The D'Oyly Carte Charitable Trust	-	3,000	3,000	-
Carers Trust: Other grants	-	2,055	2,055	1,664
St Johns Foundation	-	-	-	33,285
Tesco Groundworks	-	-	-	7,500
Quartet Community Foundation Bath Half Fund	-	-	-	2,000
Big Lottery Fund: Celebrate	-	-	-	4,260
Carers Trust: Young Adult Carers	-	-	-	2,698
Screwfix	-	-	-	2,550
Theatre Royal Bath Ltd	-	-	-	2,400
Other grants < £2,000	709	26,110	26,819	8,051
	<u>377,913</u>	<u>212,923</u>	<u>590,836</u>	<u>614,092</u>



**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**CARERS' INVOLVEMENT**

	Unrestricted £	Restricted £	Total funds 2018 £	Total funds 2017 £
BANES Local Authority: contracts	48,818	-	48,818	46,685
Comic Relief	-	19,727	19,727	18,189
Bath University	8,300	-	8,300	5,550
Friends of Young Carers	2,905	-	2,905	2,513
Parent Carers Aiming High	-	-	-	7,243
Other grants < £2,000	71	4,624	4,695	1,788
	<u>60,094</u>	<u>24,351</u>	<u>84,445</u>	<u>81,968</u>

**CARER DEVELOPMENT**

	Unrestricted £	Restricted £	Total funds 2018 £	Total funds 2017 £
BANES Local Authority: contracts	110,150	-	110,150	99,756
Big Lottery Fund: Carers in control	-	4,628	4,628	-
Friends of Young Carers	4,357	-	4,357	3,769
Ray Harris Trust	-	-	-	25,000
The Albert Hunt Trust	-	-	-	10,000
Big Lottery Fund: Celebrate	-	-	-	4,260
Other grants < £2,000	107	7,287	7,394	3,810
	<u>114,614</u>	<u>11,915</u>	<u>126,529</u>	<u>146,595</u>

**5. COSTS OF GENERATING VOLUNTARY INCOME**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Fundraising expenses	2,066	-	2,066	2,775
Voluntary income staff costs	1,252	-	1,252	-
	<u>3,318</u>	<u>-</u>	<u>3,318</u>	<u>2,775</u>
<i>Total 2017</i>	<u>2,775</u>	<u>-</u>	<u>2,775</u>	

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	Staff costs 2018 £	Depreciation 2018 £	Other costs 2018 £	Total 2018 £	Total 2017 £
Expenditure on generating voluntary income	1,252	-	2,066	3,318	2,775
<b>Costs of raising funds</b>	<b>1,252</b>	<b>-</b>	<b>2,066</b>	<b>3,318</b>	<b>2,775</b>
Carers' information and support	376,304	9,970	256,428	642,702	552,128
Carers' involvement	56,703	1,488	24,174	82,365	84,368
Carer development	82,478	2,192	46,381	131,051	124,336
<b>Charitable activities</b>	<b>515,485</b>	<b>13,650</b>	<b>326,983</b>	<b>856,118</b>	<b>760,832</b>
Expenditure on governance	-	-	24,540	24,540	25,392
	<b>516,737</b>	<b>13,650</b>	<b>353,589</b>	<b>883,976</b>	<b>788,999</b>
<i>Total 2017</i>	<i>482,737</i>	<i>11,988</i>	<i>294,274</i>	<i>788,999</i>	

**7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Carers' information and support	427,849	214,853	642,702	552,128
Carers' involvement	59,707	22,658	82,365	84,368
Carer development	119,424	11,627	131,051	124,336
	<b>606,980</b>	<b>249,138</b>	<b>856,118</b>	<b>760,832</b>
<i>Total 2017</i>	<i>463,592</i>	<i>297,240</i>	<i>760,832</i>	

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018**

**8. RESOURCES EXPENDED BY CHARITABLE ACTIVITY - DETAILED**

	Carers' information and support £	Carers' involvement £	Carer development £	Support costs £	Total 2018 £	Total 2017 £
Wages and salaries	376,304	56,703	82,478	-	515,485	482,737
Other staff costs	11,488	311	778	-	12,577	4,037
Software development costs	643	177	441	-	1,261	1,301
Payroll administration	100	27	68	-	195	129
Travel and subsistence	149	1,114	24	-	1,287	17,236
Carers expenses (including donated services, see note 2)	128,220	5,234	8,635	-	142,089	100,496
Volunteer expenses	1,798	156	391	-	2,345	3,716
Irrecoverable VAT (gains)/ losses	-	-	-	18,460	18,460	(6,038)
Rent and rates	-	-	-	16,846	16,846	13,000
Utilities	-	-	-	5,398	5,398	5,173
Premises costs	-	-	-	38,016	38,016	34,637
Office expenses	-	-	-	13,356	13,356	9,954
Printing, postage, stationery and copying	-	-	-	13,516	13,516	14,344
Subscriptions and publications	-	-	-	3,843	3,843	2,957
Telephone and internet	-	-	-	7,572	7,572	9,757
Computer costs	-	-	-	6,683	6,683	6,396
Depreciation	9,970	1,488	2,192	-	13,650	11,988
Insurance	-	-	-	4,867	4,867	4,181
Promotional expenses	-	-	-	20,326	20,326	22,904
Professional fees (including donated services, see note 2)	-	-	-	4,640	4,640	7,464
Staff recruitment	-	-	-	1,999	1,999	-
Loss on disposal of fixed asset	-	-	-	1,375	1,375	-
Bank charges and interest payable	-	-	-	10,332	10,332	14,463
	<u>528,672</u>	<u>65,210</u>	<u>95,007</u>	<u>167,229</u>	<u>856,118</u>	<u>760,832</u>
Allocated support costs	<u>114,030</u>	<u>17,155</u>	<u>36,044</u>	<u>(167,229)</u>	<u>-</u>	<u>-</u>
Total resources expended	<u>642,702</u>	<u>82,365</u>	<u>131,051</u>	<u>-</u>	<u>856,118</u>	<u>760,832</u>

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**9. GOVERNANCE COSTS**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Independent Examination	4,369	-	4,369	1,500
Legal and professional fees	18,835	-	18,835	22,259
Trustee expenses reimbursed	31	-	31	74
Trustee meeting costs	1,305	-	1,305	1,559
	<u>24,540</u>	<u>-</u>	<u>24,540</u>	<u>25,392</u>

**10. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets:		
- owned by the charity	13,650	11,988
Independent examination	1,600	1,500
Independent examination - prior year other services	2,769	-
Operating lease rentals	3,918	1,304
Pension costs	21,542	20,012
	<u>21,542</u>	<u>20,012</u>

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, 2 Trustees received a reimbursement of expenses to the amount of £26 (2017 - 1 Trustees - £74).

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**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**11. STAFF COSTS**

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	462,056	429,994
Social security costs	33,139	32,731
Other pension costs	21,542	20,012
	<u>516,737</u>	<u>482,737</u>

The average number of persons employed by the company during the year was as follows:

	2018 No.	2017 No.
Including casual and part-time staff	23	22

Average headcount expressed as a full time equivalent:

	2018 No.	2017 No.
Including casual and part-time staff	18	17

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the Chief Executive Officer, the Senior Operations Manager and Deputy CEO and the Senior Development Manager. The total employee benefits of the key management personnel of the charity were £105,486 (2017: £103,795).

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**12. INTANGIBLE FIXED ASSETS**

	Website £	Assessment software £	Total £
<b>Cost</b>			
At 1 April 2017	10,423	17,222	27,645
Transfer to investments (see note 14)	-	(17,222)	(17,222)
At 31 March 2018	10,423	-	10,423
<b>Amortisation</b>			
At 1 April 2017 and 31 March 2018	10,423	-	10,423
<b>Carrying amount</b>			
At 31 March 2018	-	-	-
At 31 March 2017	-	17,222	17,222

In line with the grant funding from Triangle Trust 1949 we have developed software as a service to make available through our social enterprise. This has been capitalised to reflect the value of the development. Since this is delivered through our trading subsidiary, the cost has been transferred to fixed asset investments.

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Motor vehicles £	Office equipment £	Woodland garden equipment £	Total £
<b>Cost</b>					
At 1 April 2017	433,396	6,000	51,602	7,189	498,187
Additions	-	-	4,884	713	5,597
Disposals	-	(6,000)	-	-	(6,000)
At 31 March 2018	433,396	-	56,486	7,902	497,784
<b>Depreciation</b>					
At 1 April 2017	17,336	4,500	38,290	3,867	63,993
Charge for the year	8,668	-	4,549	433	13,650
On disposals	-	(4,500)	-	-	(4,500)
At 31 March 2018	26,004	-	42,839	4,300	73,143
<b>Net book value</b>					
At 31 March 2018	407,392	-	13,647	3,602	424,641
At 31 March 2017	416,060	1,500	13,312	3,322	434,194

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**14. FIXED ASSET INVESTMENTS**

	Listed securities £	Sub total carried forward £
<b>Market value</b>		
At 1 April 2017	71,841	71,841
Revaluations	(2,837)	(2,837)
At 31 March 2018	<u>69,004</u>	<u>69,004</u>
	Sub total brought forward £	Shares in group undertakings £
<b>Market value</b>		Total £
At 1 April 2017	71,841	1
Revaluations	(2,837)	-
Transfer from Intangible fixed asset (note 12)	-	17,222
At 31 March 2018	<u>69,004</u>	<u>17,223</u>

**Subsidiary undertakings**

The following were subsidiary undertakings of the company:

Name	Holding
Bath Carers Enterprises Ltd	100%
The aggregate of the share capital and reserves as at 31 March 2018 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:	

Name	Aggregate of share capital and reserves £	Profit/(loss) £
Bath Carers Enterprises Ltd	<u>1</u>	<u>-</u>

**Investments at market value comprise:**

	2018 £	2017 £
Listed investments	69,004	71,841
Group	<u>17,223</u>	<u>1</u>
Total market value	<u>86,227</u>	<u>71,842</u>

All the fixed asset investments are held in the UK

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. FIXED ASSET INVESTMENTS (continued)**

**Valuation**

Listed investments are represented by M&G Charibonds and are valued at the market value at the balance sheet date. Gains and losses on investments are taken to the Statement of Financial Activities.

**15. DEBTORS**

	2018 £	2017 £
Trade debtors	15,674	110,815
Amounts owed by group undertakings	-	1,199
Other debtors	3,083	-
Prepayments and accrued income	19,330	5,072
	<u>38,087</u>	<u>117,086</u>

**16. CREDITORS: Amounts falling due within one year**

	2018 £	2017 £
Other loans	27,913	-
Trade creditors	9,089	7,243
Other taxation and social security	8,663	26,394
Other creditors	39,322	-
Accruals and deferred income	12,562	10,277
	<u>97,549</u>	<u>43,914</u>

See note 17 for information in relation to the other loan.



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**17. CREDITORS: Amounts falling due after more than one year**

	2018 £	2017 £
Other loans	214,404	269,137

Included within the above are amounts falling due as follows:

	2018 £	2017 £
<b>Between one and two years</b>		
Other loans	59,284	54,733
<b>Between two and five years</b>		
Other loans	64,213	90,750
<b>Over five years</b>		
Other loans	90,907	123,654

Creditors include amounts not wholly repayable within 5 years as follows:

	2018 £	2017 £
Repayable by instalments	90,907	123,654

The above loan facility was provided in relation to the purchase of The Woodlands property. The loan is repayable by way of installments, to have been repaid in full by 31 October 2025. Interest is fixed at 4% for three years from the draw-down date, thereafter reverting to a Consumer Price Index linked interest rate.

In relation to the above loan, a first legal charge is registered over the freehold of the property known as The Woodlands, Lower Bristol Road, Bath

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**18. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
<b>Designated funds</b>						
Woodland garden equipment	4,002	-	(1,020)	-	-	2,982
<b>Total designated funds</b>	4,002	-	(1,020)	-	-	2,982
<b>General funds</b>						
General funds	288,258	625,219	(633,818)	615	(2,837)	277,437
<b>Total general funds</b>	288,258	625,219	(633,818)	615	(2,837)	277,437
<b>Restricted funds</b>						
B&NES Council Sports & Active Lifestyles	297	-	(102)	(195)	-	-
Big Lottery Fund: Celebrate	3,881	-	(2,326)	-	-	1,555
Big Lottery Fund: Reaching Communities Fund 16-19	12,501	141,971	(149,580)	2,543	-	7,435
Big Lottery: Carers in control	-	9,256	(9,260)	4	-	-
Carers Trust: Other grants	-	2,055	(2,055)	-	-	-
Comic Relief: Better futures	-	19,966	(19,187)	(779)	-	-
QCF: Bath & West energy programme	793	-	(385)	(408)	-	-
Support	-	10,000	(10,000)	-	-	-
Tesco Groundworks	-	2,500	-	(2,500)	-	-
The Albert Hunt Trust	10,000	1,500	-	-	-	11,500
<b>Carried forward to the next page</b>	27,472	187,248	(192,895)	(1,335)	-	20,490

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. STATEMENT OF FUNDS (continued)**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
<b>Restricted funds (continued)</b>						
Brought forward from the previous page	27,472	187,248	(192,895)	(1,335)	-	20,490
The D'Oyly Carte Charitable Trust	-	3,000	(3,000)	-	-	-
The Lloyds Bank Foundation	16,636	24,889	(13,340)	(1,500)	-	26,685
Triangle Trust 1949 Fund	3,631	7,770	(13,621)	2,220	-	-
Triangle Trust 1949 Fund - capitalised spend (note 12 and 14)	17,222	-	-	-	-	17,222
Wiltshire Community fund	-	1,013	(1,013)	-	-	-
Other restricted grants and donations	-	25,269	(25,269)	-	-	-
<b>Total restricted funds</b>	<b>64,961</b>	<b>249,189</b>	<b>(249,138)</b>	<b>(615)</b>	<b>-</b>	<b>64,397</b>

**19. SUMMARY OF FUNDS**

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2018 £
Designated funds	4,002	-	(1,020)	-	-	2,982
General funds	288,258	625,219	(633,818)	615	(2,837)	277,437
	292,260	625,219	(634,838)	615	(2,837)	280,419
Restricted funds	64,961	249,189	(249,138)	(615)	-	64,397
	357,221	874,408	(883,976)	-	(2,837)	344,816

**BATH & NORTH EAST SOMERSET CARERS' CENTRE**  
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**19. SUMMARY OF FUNDS (continued)**

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 April 2016</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2017</i>
	£	£	£	£	£	£
Designated funds	21,502	-	-	(17,500)	-	4,002
General funds	135,353	636,990	(491,759)	4,201	3,473	288,258
	<u>156,855</u>	<u>636,990</u>	<u>(491,759)</u>	<u>(13,299)</u>	<u>3,473</u>	<u>292,260</u>
Restricted funds	36,861	293,788	(252,631)	(13,057)	-	64,961
	<u>193,716</u>	<u>930,778</u>	<u>(744,390)</u>	<u>(26,356)</u>	<u>3,473</u>	<u>357,221</u>

**PURPOSE OF DESIGNATED AND RESTRICTED FUNDS**

**DESIGNATED FUNDS**

**Woodlands garden equipment**

During the 2016 financial year the charity received funding from Awards For All and the People's Postcode Trust and some of this money was spent on a cabin and equipment for the garden at the charity's premises in Bath, known as the Woodlands property. As the ongoing use of these assets has not been restricted by the funder the trustees have carried forward the net book value of these assets at the balance sheet date as a designated fund.

The expenditure from this fund reflects the annual depreciation of these assets. The fund will continue to diminish each year, by way of depreciation, over the useful life of the assets.

**RESTRICTED FUNDS**

Bath & North East Somerset Council Sports & Active Lifestyles - To fund cycle racks and lockers and a bike maintenance course to encourage sustainable transport.

Big Lottery Celebrate - Funding for 8 carer parties in the community.

Big Lottery Reaching Communities Fund 13-16 and 16-19 - To fund our work to create Caring Communities and the refurbishment of Bath Carers Wellbeing Centre.

Big Lottery: Carers in control - To develop a self-serve area for carers on our website to enable carers to get the information and support they want when they want it.

Carers Trust: Other grants - To provide individual grants to carers in need.

Comic Relief Better Futures - Funding for a Carers Participation Service to give carers a voice to influence local services.

Quartet Community Foundation - Bath & West Energy Programme - Grant towards LED lighting.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**19. SUMMARY OF FUNDS (continued)**

Support - To provide funds towards the Woodlands Roof Appeal.

Tesco Groundworks - To provide funds to increase accessibility to Woodland's Garden and fund lighting and heating to the cabin

The Albert Hunt Trust - To provide funds towards Woodlands Roof Appeal.

The D'Oyly Carte Charitable Trust - To support Young Carers through the provision of an accredited Arts Award programme.

The Lloyds Bank Foundation - To support Young Adult Carers aged 17-25 through their transition to adulthood.

Triangle Trust 1949 Fund - Supporting the establishment of a Social Enterprise to create software as a service to make Carers' Assessments easier. The transfer in of £2,220 represents £1,185 unrestricted funds received last year from the subsidiary set-up to manage the tool in addition to the unfunded element of £1,035.

Other restricted grants and donations - Small bids and other smaller restricted income have been received for wellbeing activities for Young and Adult Carers.

Transfers, unless otherwise specified, represent a core cost allocation as agreed with the relevant funder.

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**20. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	424,642	-	424,642
Fixed asset investments	69,005	17,222	86,227
Current assets	98,725	47,175	145,900
Creditors due within one year	(97,549)	-	(97,549)
Creditors due in more than one year	(214,404)	-	(214,404)
	<u>280,419</u>	<u>64,397</u>	<u>344,816</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Intangible fixed assets	-	17,222	17,222
Tangible fixed assets	434,194	-	434,194
Fixed asset investments	71,842	-	71,842
Current assets	99,276	47,739	147,015
Creditors due within one year	(43,915)	-	(43,915)
Creditors due in more than one year	(269,137)	-	(269,137)
	<u>292,260</u>	<u>64,961</u>	<u>357,221</u>

**21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2018 £	2017 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(12,405)	145,252
<b>Adjustment for:</b>		
(Gains)/losses on investments	2,837	(3,473)
Depreciation and amortisation charges	13,650	11,988
Dividends, interest and rents from investments	(2,423)	(3,362)
Loss on the sale of fixed assets	1,375	-
Decrease/(increase) in debtors	78,999	(97,135)
Increase in creditors	25,722	12,707
Finance costs	10,277	14,331
<b>Net cash provided by operating activities</b>	<u>118,032</u>	<u>80,308</u>

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**22. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2018 £	2017 £
Cash in hand	107,814	29,928
Total	<u>107,814</u>	<u>29,928</u>

**23. PENSION COMMITMENTS**

The charitable company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £21,542 (2017: £20,012). Contributions totaling £nil (2017: £nil) were payable to the fund at the balance sheet date and are included in creditors.

**24. OPERATING LEASE COMMITMENTS**

At 31 March 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 £	2017 £
<b>Amounts payable (land and buildings):</b>		
Between 1 and 5 years	<u>30,500</u>	<u>43,500</u>
<b>Amounts payable (other):</b>		
Within 1 year	232	377
Between 1 and 5 years	<u>20,345</u>	<u>697</u>
Total	<u>20,577</u>	<u>1,074</u>

**25. RELATED PARTY TRANSACTIONS**

The charity paid £5,000 (2017: £15,222) to I-Tech systems during the year for the development of software for the charity's new social enterprise and for the Carers' Centre itself. Benjamin Mousley, a director of I-Tech Systems, is the spouse of the charity's former CEO, Sonia Hutchison.

There were no amounts outstanding at either the current or preceding balance sheet date.

During the year trustees made donations to the charity to the amount of £500 in aggregate (2017: £10).

**26. CONTROLLING PARTY**

The charity is controlled by the trustees in their capacity as members of the charitable company.