

UNITE - CARERS IN MID DEVON

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

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CHARITY NUMBER 1099188
COMPANY NUMBER 04779388

UNITE - CARERS IN MID DEVON
REFERENCE AND ADMINISTRATION DETAILS

Registered charity number	1099188
Company number	04779388
Charity's principal address	2 Bridge Street Tiverton Devon EX16 5LY
Trustees	Roy Grantham (Chair) John Anderson (Treasurer) Bernice Philbrick (Secretary) Margaret MacDonald Claudette Harrower (appointed 22 August 2016) Pat Eardley (appointed 12 February 2017) Peter Lineham (resigned 6 July 2016) Karl Busch (resigned 11 July 2016) Nancy Green (resigned 16 May 2016)
Company secretary	Bernice Philbrick
Independent examiner	Mrs M Hutchings Apsleys Chartered Accountants 21 Bampton Street Tiverton Devon EX16 6AA
Bankers	CAF Bank Limited PO Box 289 West Malling Kent ME19 4TA

UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR TO 31 MARCH 2017

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

OBJECTIVES AND ACTIVITIES

Summary of the objects of the charity set out in its governing document

To promote any charitable purpose for the benefit of unpaid Carers of any age who look after someone who depends upon them in the Mid Devon area, by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Summary of the main activities in relation to these objectives

Unite Carers provides advice - face to face, by telephone and by e-mail from the Tiverton office. Unite Carers has a contract with Westbank to provide hosting for the Mid Devon staff of Devon Carers. Unite Carers' volunteers are available to visit Carers at home to provide "befriending" support and can also provide regular telephone support and transport for essential journeys. A specialist "Forget Me Not" cafe for people with dementia and their Carers operates twice a month in Tiverton. "Oasis" peer support groups for carers of people with dementia are held monthly in Tiverton and Cullompton. Other general and specialist Carer Support Groups run every month in various locations to provide carers with the opportunities for peer support. Activities for Young Carers include monthly club nights, outings and mentoring support.

Additional details of objectives and activities

The charity currently has 78 trained volunteers who help to provide our services and who are vital to Unite Carers. The contribution they make in supporting Carers is invaluable: Supporting the office, helping with Carers' groups, sending out invitations, providing lifts, helping with Young Carer activities, acting as first-stage mentors, phoning Carers at home for a friendly chat and visiting Carers to provide social support and practical assistance. The charity also supports Ex-Carers groups in Tiverton and Crediton, and the "Singing to Remember" group in Tiverton.

The trustees have had regard to the Charity Commission guidance on public benefit and believe this is achieved via the charity's objectives and activities.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

Support for Adult Carers – Volunteer support has continued to grow with 69 Carers currently benefitting from our home-visit or telephone support services, including IT introductions and bereavement support.

Support Groups have continued to provide respite breaks and opportunities for Carers to encourage each other in Tiverton, Cullompton, Uffculme and Witheridge.

The 'Forget Me Not' Cafe has continued to offer support twice a month in Tiverton with increasing support and numbers. People with dementia and their Carers are able to enjoy a pleasant social afternoon with tea, cakes, chat and help and advice, and sometimes with chats from an attendant health professional together with the facility of free therapy sessions.

The "Oasis" support groups, for dementia carers, are held monthly in Tiverton, and Cullompton. We are pleased to continue to support Ex-Carers Lunch and Coffee groups in Tiverton and Crediton which run as self supporting social groups with regular monthly activities.

Unite Carers continues to host the Devon Carers staff for Mid Devon in the Tiverton Offices.

Young Carers and Bright Futures Projects

The "Kids Who Care" project continues to take on the full responsibility for running respite activities for Young Carers in Mid Devon and has provided respite breaks for more than 130 Young Carers this year. "Club Nights" are run each month in Crediton, Cullompton and Tiverton. Monthly outings are offered to Young Carers whose support needs are prioritised by Devon Carers and are promoted by a quarterly newsletter. Enthusiastic volunteer support is a vital part of these projects and continues to grow. We are a partner in the Bright Futures consortium which is funded by the Big Lottery and supports Young Adult Carers between the ages of 18 and 25. The current scheme is due to expire at the end of June this year but Unite are involved in a new bid to continue with similar support for the next three years.

Callers and Visitors to Unite Office

We record all calls and visits to the office as they occur. Carers visiting the office for support and assistance: 42, Carers phoning for support and assistance: 80, Health Professionals calling in relation to Carer support: 27, Other visitors: 217, Other callers: 312

**UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR TO 31 MARCH 2017**

Publicity and Promotion

We welcome invitations to promote our services for Carers and during this year we have continued to work with other groups to provide information stands at local events.

Further Development

We have run specific training courses for volunteers wishing to support Young and Adult Carers. We continue to strengthen our services to Carers through the further development of our team of volunteers.

FINANCIAL REVIEW**Result for the year**

The financial statements show net income for the year of £22,527 (2016: expenditure £24,009).

Restricted funds at the year end total £31,376 (2016: £21,800)

Unrestricted funds at the year end total £53,582 (2016: £40,631)

Brief summary of the charity's policy on reserves

Sufficient funds should be always available, equivalent to at least six months of operational costs to meet all commitments and allow for effective transition of Carer support, should the need arise.

All fixed assets are written off in the year of purchase.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Type of governing document**

Memorandum and Articles of Association

How the charity is constituted

Company limited by Guarantee

Additional governance issues

Trustees are invited to serve from existing volunteers who are usually Carers, ex-Carers or supporters of the organisation. At least one third of our trustees are experienced Carers as we need to ensure that our organisation is truly 'Carer led'. Potential trustees go through a formal process to ensure they understand about the role, the charity, its objectives and what is expected of them. All new trustees receive an information pack regarding the roles and responsibilities of Trustees and may be able to attend a course run by our local CVS. They will receive the AGM documents, Financial Report and the Annual Report and a Staff and Volunteers handbook. In accordance with the Charity Commission's requirements, the Trustees have reviewed the risks to which the organisation might be exposed and have created a Risk Register. This register is reviewed and updated regularly.

During the course of the year our long-serving patron Des Hannon resigned and Neil Parish MP has accepted an invitation to take his place.

OTHER OPTIONAL INFORMATION

Unite Carers produce quarterly financial reports and an Annual Report which are openly discussed at committee meetings so that reasonable and prudent judgements re the charity's funding and expenditure may be made.

**UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2017**

Statement of trustees' responsibilities

The trustees (who are also directors of Unite – Carers in Mid Devon for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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 2015 (FRS 102);
- make judgments 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 the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records 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. 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 has been prepared taking advantage of the small companies exemption of Section 415A of the Companies Act 2006.

Approval

This report was approved by the board of Directors and Trustees on
and signed on its behalf.

.....

MR R GRANTHAM (CHAIR)

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
UNITE - CARERS IN MID DEVON**

I report on the accounts of the company for the year ended 31 March 2017 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)b of the 2011 Act); and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mrs M Hutchings
Apsleys
Chartered Accountants**

**21 Bampton Street
Tiverton EX16 6AA**

Date:

UNITE - CARERS IN MID DEVON
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2017

Notes	Unrestricted £	Designated £	Restricted £	Total 2017 £	Total 2016 £
Income and endowments from:					
Donations and legacies	13,240	36,286	43,398	92,924	84,903
Interest	306			306	374
Other Income	4,818			4,818	-
Total income and endowments	<u>18,364</u>	<u>36,286</u>	<u>43,398</u>	<u>98,048</u>	<u>85,277</u>
Expenditure on:					
Charitable activities	26,817	20,599	28,105	75,521	109,286
Total expenditure	<u>26,817</u>	<u>20,599</u>	<u>28,105</u>	<u>75,521</u>	<u>109,286</u>
Net income / (expenditure) before transfers	(8,453)	15,687	15,293	22,527	(24,009)
Transfers between funds	8,757	(3,040)	(5,717)	-	-
Net income / (expenditure) after transfers	304	12,647	9,576	22,527	(24,009)
Fund balances at 1 April 2016	20,079	20,552	21,800	62,431	86,440
Fund balances at 31 March 2017	<u>20,383</u>	<u>33,199</u>	<u>31,376</u>	<u>84,958</u>	<u>62,431</u>

The notes on pages 8 to 11 form part of these financial statements.

UNITE - CARERS IN MID DEVON
BALANCE SHEET
31 MARCH 2017

	Notes	£	<u>2017</u> £	£	<u>2016</u> £
Current assets					
Cash at bank and in hand		85,475		62,431	
Creditors: Amounts falling due within one year					
	7	<u>517</u>		<u>-</u>	
Total assets less current liabilities			<u>84,958</u>		<u>62,431</u>
Net assets			<u><u>84,958</u></u>		<u><u>62,431</u></u>
Income funds					
Restricted funds	8		31,376		21,800
Unrestricted funds					
Designated funds	9		33,199		20,552
Other charitable funds			<u>20,383</u>		<u>20,079</u>
			<u><u>84,958</u></u>		<u><u>62,431</u></u>

For the year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 477;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....
MR R GRANTHAM (CHAIR)

The notes on pages 8 to 11 form part of these financial statements.

Company number 04779388

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

1 Accounting policies

1.1 General information and basis of preparation

Unite - Carers in Mid Devon is a Private Limited Company by guarantee and Charity registered in England within the United Kingdom.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year. Transition to SORP (FRS 102) has resulted in no change to the under-lying value of reserves.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity 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 charity for particular purposes. The cost 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.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

1.5 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.6 Cash

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

2. Analysis of expenditure on charitable activities

	Unrestricted	Designated	Restricted	2017	2016
	£	£	£	£	£
Staff and Contract Salaries	8,886	15,643	19,232	43,761	68,854
Redundancy payments				-	3,371
Pension	16	20	30	66	403
Staff expenses	66	181	1,258	1,505	3,243
Training		62	1,345	1,407	290
Volunteers expenses	306	2,315	881	3,502	5,771
Trustee expenses	87			87	610
Travel expenses			47	47	110
Rent and room hire	7,967	687	615	9,269	9,606
Rates	195			195	186
Light, heat and power	1,594			1,594	1,141
Insurance	311			311	309
Repairs and renewals	1,004			1,004	1,159
Printing, postage and stationery	1,546	153	451	2,150	2,222
Computer equipment and maintenance	147		44	191	46
Photocopier	826			826	856
Advertising	100			100	270
Telephone	1,561	106	701	2,368	2,440
Accountancy fees	1,723			1,723	1,068
Professional fees	36	58	25	119	1,255
Sundry expenses	416	787	1,085	2,288	2,041
Bank charges	30			30	-
Carers Outings		587	2,391	2,978	3,910
Subscriptions				-	125
	<u>26,817</u>	<u>20,599</u>	<u>28,105</u>	<u>75,521</u>	<u>109,286</u>

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

3. Independent examiners fees

	2017	2016
	£	£
Preparation of monthly payroll	1,050	504
Examination fee	673	564
	<u>1,723</u>	<u>1,068</u>

4. Trustees' emoluments

	2017	2016
	£	£
Trustees remuneration	Nil	Nil
Expenses reimbursed - various expenses	87	610
	<u>2</u>	<u>4</u>
Number of trustees to whom expenses were reimbursed		

5. Staff costs and employee benefits

	2017	2016
	£	£
Wages and salaries	43,761	68,370
Social Security	-	484
Defined contribution pension costs	66	403
	<u>43,827</u>	<u>69,257</u>
Redundancy payments	<u>-</u>	<u>3,371</u>
The average number of employees during the year was	<u>4</u>	<u>7</u>
No employee received emoluments above £60,000		

6. Pension Costs

The company operated a defined contribution pension scheme in respect of employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £66 (2016: £403)

7. Creditors: amounts falling due within one year

	2017	2016
	£	£
Other creditors	<u>517</u>	<u>-</u>

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017

8. Restricted funds	2016	Incoming	Outgoing	Transfers	2017
	£	£	£	£	£
KWC Project	13,024	25,176	13,944	(3,156)	21,100
Reserves Fund	5,832		(662)		6,494
YIF - Bright Futures Project	2,944	18,222	14,824	(2,560)	3,782
	<u>21,800</u>	<u>43,398</u>	<u>28,106</u>	<u>(5,716)</u>	<u>31,376</u>

KWC Project – This project is supported by Westbank with a small contribution towards the running costs for Monthly Club Nights and Outings. Other funding comes from donations and from grants through Charitable Trusts and Foundations. The funding needs for the year 2017/18 have been met and consideration will get under way shortly to access funding for the following year.

Reserves Fund Created in 2011/12 with money received under a Tupe agreement. This fund is updated each year with a redundancy provision and the intention to match our current potential liabilities.

YIF - Bright Futures Project - Specialist Support for Young Carers and Young Adult Carers (Aged 14 - 24 years old). A Big Lottery Youth in Focus Project as part of the Devon Young Carers Consortium.

9. Designated funds

The income funds include the following designated funds which have been set aside out of unrestricted funds by the directors for specific purposes

	2016	New Designations	Utilised	Transfers	2017
	£	£	£	£	£
Carers support group	8,113	538	6,103	(1,100)	1,448
Carers support training activities and events	2,370		200		2,170
Additional Volunteer Support for Adult Carers	6,393	35,748	10,620	(1,940)	29,581
KWC Befriending	3,676			(3,676)	-
	<u>20,552</u>	<u>36,286</u>	<u>16,923</u>	<u>(6,716)</u>	<u>33,199</u>

Carer Support Groups – This funding is for the running of Support Groups throughout Mid Devon including the Forget-Me-Not Cafe and Oasis groups for the carers of people with Memory problems.

Carers Support Training activities and events - Funding designated to support Carer activities including the newsletter, therapy vouchers, ad hoc meetings, outings and events, training etc.

Volunteer Support for Adult Carers - This funding is for the volunteer support to Adult Carers including befriending, telephone outreach, bereavement and essential journeys support.

KWC Befriending Fund - This funding has been fully expended in 2016/17 to support the KWC Volunteer Support Coordinator and to complete the befriending activities following on from when the BBC Children in Need project ended in December 2015

10. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2017 are represented by:			
Current assets	54,099	31,376	85,475
Current liabilities	(517)	-	(517)
	<u>53,582</u>	<u>31,376</u>	<u>84,958</u>

10. Related party transactions

There have been no related party transactions in the year.