

UNITE - CARERS IN MID DEVON

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2018

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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) Pat Eardley (Deputy chair) John Anderson (Treasurer) Bernice Philbrick (Secretary) Margaret MacDonald Claudette Harrower
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 2018**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2018. 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' volunteers 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 in Tiverton, Crediton and Cullompton and outings to various activities.

Unite Carers has a contract with Westbank to host the Mid Devon staff of Devon Carers, which provides additional income.

Additional details of objectives and activities

The charity currently has 82 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, Bampton, Uffculme and Witheridge.

The 'Forget Me Not' Cafe has continued 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 and chat and help and advice, and sometimes with chats from an attendant health professional together with free therapy sessions. We are also members of the Devon Consortium of Memory Cafes.

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.

Young Carers and Bright Futures Projects

The "Kids Who Care" project runs respite activities for Young Carers in Mid Devon. There are 270 Young carers registered with us many of whom have benefited from the respite breaks we are able to provide. "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, helping them move smoothly into adulthood. The previous scheme closed at the end of June and Unite is participating in a new project - "Upbeat" - giving similar support for the next three years.

UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR TO 31 MARCH 2018

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 - 26, Carers phoning for support and assistance - 116, Health Professionals calling in relation to Carer support - 38, Other visitors - 142, Other callers – 239.

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 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.

Funding

We receive no local or central government funding and rely heavily on Charitable Trusts and Foundations up and down the country with particular reference to those based in the West Country. We are also lucky enough to benefit from a number of generous donations from a diverse range of charitable organisations in our area.

FINANCIAL REVIEW

Result for the year

The financial statements show net expenditure for the year of £19,378 (2017: income £22,527).

Restricted funds at the year end total £26,750 (2017: £31,376).

Unrestricted funds at the year end total £38,830 (2017: £53,582)

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. Unite holds no fixed property assets and all other assets (equipment, etc.) 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 guidance, 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.

Neil Parish MP has been joined as one of our Patrons by Polly Colthorpe Devon County Councillor.

OTHER OPTIONAL INFORMATION

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

UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2018

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 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 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 ... 4/6/18 ...
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 to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2018 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity of trustees of the company (and also 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'),

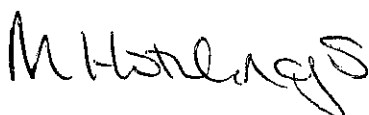
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

- 1 accounting records are not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 accounting records 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.



Mrs M Hutchings
Apsleys
Chartered Accountants

21 Bampton Street
Tiverton EX16 6AA

Date: 7/6/18

UNITE - CARERS IN MID DEVON
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted	Designated	Restricted	Total 2018	Total 2017
		£	£	£	£	£
Income and endowments from:						
Donations and legacies		17,445	9,315	34,201	60,961	92,924
Interest		196	-	-	196	306
Other Income		2	-	-	2	4,818
Total income and endowments		<u>17,643</u>	<u>9,315</u>	<u>34,201</u>	<u>61,159</u>	<u>98,048</u>
Expenditure on:						
Charitable activities	2	27,824	20,962	31,751	80,537	75,521
Total expenditure		<u>27,824</u>	<u>20,962</u>	<u>31,751</u>	<u>80,537</u>	<u>75,521</u>
Net income / (expenditure) before transfers		(10,181)	(11,647)	2,450	(19,378)	22,527
Transfers between funds		11,261	(4,185)	(7,076)	-	-
Net income / (expenditure) after transfers		1,080	(15,832)	(4,626)	(19,378)	22,527
Fund balances at 1 April 2017		<u>20,383</u>	<u>33,199</u>	<u>31,376</u>	<u>84,958</u>	<u>62,431</u>
Fund balances at 31 March 2018		<u>21,463</u>	<u>17,367</u>	<u>26,750</u>	<u>65,580</u>	<u>84,958</u>

The notes on pages 8 to 12 form part of these financial statements.

UNITE - CARERS IN MID DEVON

BALANCE SHEET

31 MARCH 2018

	Notes	£	<u>2018</u> £	£	<u>2017</u> £
Current assets					
Cash at bank and in hand		65,982		85,475	
Creditors: Amounts falling due within one year					
	7	<u>402</u>		<u>517</u>	
Total assets less current liabilities			<u>65,580</u>		<u>84,958</u>
Net assets			<u>65,580</u>		<u>84,958</u>
Income funds					
Restricted funds	8		26,750		31,376
Unrestricted funds					
Designated funds	9		17,367		33,199
Other charitable funds			<u>21,463</u>		<u>20,383</u>
			<u>65,580</u>		<u>84,958</u>

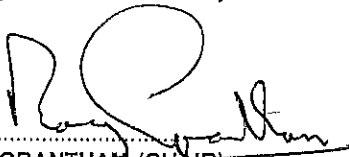
For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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..... 4/6/18
and signed on their behalf by:



MR R GRANTHAM (CHAIR)

The notes on pages 8 to 12 form part of these financial statements.

Company number 04779388

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

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 Accounting Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

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.

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.

Investment income represents bank interest and is accounted for when received.

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

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.

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	2018	2017
	£	£	£	£	£
Staff and Contract Salaries	8,353	14,531	22,262	45,146	43,761
Redundancy payments	-	-	675	675	-
Pension	97	121	148	366	66
Staff expenses	52	272	1,453	1,777	1,505
Training	230	15	860	1,105	1,407
Volunteers expenses	353	2,564	436	3,353	3,502
Trustee expenses	62	-	-	62	87
Travel expenses	-	-	-	-	47
Rent and room hire	8,800	760	493	10,053	9,269
Rates	236	-	-	236	195
Light, heat and power	1,826	-	-	1,826	1,594
Insurance	316	-	-	316	311
Repairs and renewals	1,369	-	-	1,369	1,004
Printing, postage and stationery	808	993	259	2,060	2,150
Computer equipment and maintenance	707	-	-	707	191
Photocopier	826	-	-	826	826
Advertising	333	-	100	433	100
Telephone	1,333	158	638	2,129	2,368
Accountancy fees	1,242	-	-	1,242	1,723
Professional fees	58	-	-	58	119
Sundry expenses	460	1,324	1,350	3,134	2,288
Bank charges	60	-	-	60	30
Carers Outings	203	224	3,077	3,504	2,978
Subscriptions	100	-	-	100	-
	<u>27,824</u>	<u>20,962</u>	<u>31,751</u>	<u>80,537</u>	<u>75,521</u>

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

3. Independent examiners fees

	2018	2017
	£	£
Preparation of monthly payroll	504	1,050
Preparation of statutory accounts	480	480
Examination fee	258	193
	<u>1,242</u>	<u>1,723</u>

4. Trustees' emoluments

	2018	2017
	£	£
Trustees remuneration	Nil	Nil
Expenses reimbursed - various expenses	62	87
	<u>62</u>	<u>87</u>
Number of trustees to whom expenses were reimbursed	<u>1</u>	<u>2</u>

5. Staff costs and employee benefits

	2018	2017
	£	£
Wages and salaries	45,146	43,761
Social Security	-	-
Defined contribution pension costs	366	66
	<u>45,512</u>	<u>43,827</u>
Redundancy payments	675	-
	<u>675</u>	<u>-</u>
The average number of employees during the year was	<u>4</u>	<u>4</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 £366 (2017: £66)

7. Creditors: amounts falling due within one year

	2018	2017
	£	£
Other creditors	<u>402</u>	<u>517</u>

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

8. Restricted funds	2017	Incoming	Outgoing	Transfers	2018
	£	£	£	£	£
KWC Project	21,100	16,995	20,534	(2,084)	15,477
Reserves Fund	6,494	-	509	-	5,985
Bright Futures Project 1	3,782	2,846	3,811	(2,817)	-
Bright Futures Project 2 Upbeat	-	14,360	6,897	(2,175)	5,288
	<u>31,376</u>	<u>34,201</u>	<u>31,751</u>	<u>(7,076)</u>	<u>26,750</u>
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
Bright Futures Project 1	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. The level of this contribution is currently the subject of further negotiations with a view to it meeting a larger share of the funding of the project. Other funding comes from donations and from grants through Charitable Trusts and Foundations.

Reserves Fund - Created some years ago with money received under a TUPE agreement. This fund is updated each year with a redundancy provision and the intention to match potential liabilities.

Bright Futures Project 1 - 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. This project ended in June 2017 and is now closed.

Bright Futures Project 2 "Upbeat" - Specialist Support for Young Carers and Young Adult Carers (Aged 18 - 25 years old). Started August 2017 with the same consortium as the previous project.

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

	2017	New Designations	Utilised	Transfers	2018
	£	£	£	£	£
Carers support group	1,448	787	2,380	145	-
Carers support training activities and events	2,170	-	225	-	1,945
Volunteer Support for Adult Carers	29,581	8,528	18,358	(4,330)	15,421
	<u>33,199</u>	<u>9,315</u>	<u>20,963</u>	<u>(4,185)</u>	<u>17,366</u>
	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
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.

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018

10. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2018 are represented by:			
Current assets	39,232	26,750	65,982
Current liabilities	(402)	-	(402)
	<u>38,830</u>	<u>26,750</u>	<u>65,580</u>

10. Related party transactions

There have been no related party transactions in the year.