

UNITE - CARERS IN MID DEVON

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

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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) Liam Edwards (Vice Chair) (appointed May 2019) Bernice Philbrick (Secretary) Pat Eardley Margaret MacDonald (resigned October 2018) Claudette Harrower (resigned May 2019) Beverley Moore (appointed March 2019)
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 2019**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2019. 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 visit carers at home to provide "befriending" support and can also provide regular telephone support calls, transport for essential journeys and IT support. A specialist "Forget Met 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. Respite activities for Young Carers include monthly club nights in Tiverton, Cullompton and Crediton and outings to places of interest and entertainment in Devon, with some 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.

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

At the end of the year, the charity had 411 carers on their database. All receive newsletters, the majority by email.

Support for Adult Carers – Volunteer support continues, with Carers 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, Crediton, Cullompton and Uffculme.

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.

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

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 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. Dedicated volunteer support is a vital part of these projects and continues to grow. The charity is a partner in the Bright Futures Upbeat consortium which is funded by the Big Lottery and supports Young Adult Carers between the ages of 18 and 25. As part of the scheme Unite employs a Transition worker who concentrates efforts on youngsters in the Mid Devon area. The current scheme is due to expire next year but there are plans afoot for a follow on programme to continue the valuable work with young adult carers in which Unite expects to be involved.

**UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR TO 31 MARCH 2019**

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.

FINANCIAL REVIEW**Result for the year**

The financial statements show net expenditure for the year of £4,213 (2018: £19,378).

Restricted funds at the year end total £29,849 (2018: £26,750).

Unrestricted funds at the year end total £31,518 (2018: £38,830)

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. We are obliged to have at least one third of our trustees as experienced Carers as we need to ensure that our organisation is truly 'Carer-led'. Potential trustees meet with the Chair and another trustee for a discussion about the role, the charity, its objectives and its position to date, plus an idea of what is expected of them. If the candidate is still interested they will be asked to attend a trustee meeting as an observer and thereafter, both parties being in favour, will be voted onto the Board. All new Trustees are asked to visit the Charity Commission website and thoroughly read 'The Essential Trustee' which describes the roles and responsibilities of Trustees. They will receive a Staff and Volunteers handbook at the time of joining Unite which contains much useful information. 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 every year prior to the annual reporting process.

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.

We receive no direct local or central funding to support our operations and rely mainly on grants from charitable trusts and foundations. We are lucky enough to be in receipt of a number of donations from local individuals and organisations. Funding Unite's operations will continue to be a worry in the foreseeable future.

**UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2019**

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 ..17. June 2019
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 2019 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: 19/6/19

UNITE - CARERS IN MID DEVON
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted £	Designated £	Restricted £	Total 2019 £	Total 2018 £
Income and endowments from:						
Donations and legacies		16,863	23,626	44,896	85,385	60,961
Interest		293	-	-	293	196
Other Income		39	-	-	39	2
Total income and endowments		<u>17,195</u>	<u>23,626</u>	<u>44,896</u>	<u>85,717</u>	<u>61,159</u>
Expenditure on:						
Charitable activities	2	32,890	21,228	35,812	89,930	80,537
Total expenditure		<u>32,890</u>	<u>21,228</u>	<u>35,812</u>	<u>89,930</u>	<u>80,537</u>
Net income / (expenditure) before transfers		(15,695)	2,398	9,084	(4,213)	(19,378)
Transfers between funds		7,047	(1,062)	(5,985)	-	-
Net income / (expenditure) after transfers		(8,648)	1,336	3,099	(4,213)	(19,378)
Fund balances at 1 April 2018		21,463	17,367	26,750	65,580	84,958
Fund balances at 31 March 2019		<u>12,815</u>	<u>18,703</u>	<u>29,849</u>	<u>61,367</u>	<u>65,580</u>

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

UNITE - CARERS IN MID DEVON
BALANCE SHEET
31 MARCH 2019

	Notes	£	2019 £	£	2018 £
Non-current assets					
Tangible Fixed assets	7		-		-
Current assets					
Debtors	8	3,897		-	
Cash at bank and in hand		<u>60,402</u>		<u>65,982</u>	
		64,299		65,982	
Creditors: Amounts falling due within one year	9		<u>2,932</u>		<u>402</u>
Total assets less current liabilities			<u>61,367</u>		<u>65,580</u>
Net assets			<u><u>61,367</u></u>		<u><u>65,580</u></u>
Income funds					
Restricted funds	10		29,849		26,750
Unrestricted funds					
Designated funds	11		18,703		17,367
Other charitable funds			<u>12,815</u>		<u>21,463</u>
			<u><u>61,367</u></u>		<u><u>65,580</u></u>

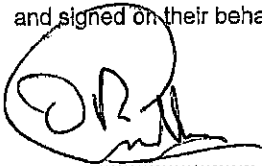
For the year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.....*17th June 2019*.....
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 2019

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 2019

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 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows;

Computer equipment - 1 year straight line

1.6 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.

1.7 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.

1.8 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	2019	2018
	£	£	£	£	£
Staff and Contract Salaries	9,682	15,309	25,921	50,912	45,146
Redundancy payments	-	-	-	-	675
Pension	243	308	469	1,020	366
Staff expenses	98	212	382	692	1,777
Training	30	169	250	449	1,105
Volunteers expenses	197	4,201	3,041	7,439	3,353
Trustee expenses	976	-	79	1,055	62
Rent and room hire	8,800	689	391	9,880	10,053
Rates	168	-	-	168	236
Light, heat and power	1,459	-	-	1,459	1,826
Insurance	-	-	-	-	316
Repairs and renewals	2,008	-	240	2,248	1,369
Printing, postage and stationery	3,171	24	5	3,200	2,886
Computer equipment and maintenance	28	-	-	28	707
Advertising	229	1	-	230	433
Telephone	3,622	-	-	3,622	2,129
Accountancy fees	1,272	-	-	1,272	1,242
Professional fees	76	-	-	76	58
Sundry expenses	471	-	150	621	3,134
Bank charges	60	-	-	60	60
Carers Outings	-	305	4,584	4,889	3,504
Subscriptions	-	10	-	10	100
Depreciation	300	-	300	600	-
	<u>32,890</u>	<u>21,228</u>	<u>35,812</u>	<u>89,930</u>	<u>80,537</u>

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

3. Independent examiners fees	2019	2018
	£	£
Preparation of monthly payroll	432	504
Preparation of statutory accounts	582	480
Examination fee	258	258
	<u>1,272</u>	<u>1,242</u>
4. Trustees' emoluments	2019	2018
	£	£
Trustees remuneration	Nil	Nil
Expenses reimbursed - various expenses	976	62
	<u>2</u>	<u>1</u>
5. Staff costs and employee benefits	2019	2018
	£	£
Wages and salaries	50,912	45,146
Social Security	-	-
Defined contribution pension costs	1,020	366
	<u>51,932</u>	<u>45,512</u>
Redundancy payments	<u>-</u>	<u>675</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 £1,020 (2018: £366)

7. Tangible fixed assets

	Computer Equipment £
Cost	
At 1 April 2018	-
Additions	600
Disposals	-
At 31 March 2019	<u>600</u>
Depreciation	
At 1 April 2018	-
Charge for the Year	600
Eliminated on disposal	-
At 31 March 2019	<u>600</u>
Net Book Value	
At 31 March 2018	<u>-</u>
At 31 March 2019	<u>-</u>

8. Debtors: amounts falling due within one year	2019	2018
	£	£
Trade debtors	3,681	-
Prepayments	216	-
	<u>3,897</u>	<u>-</u>

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

9. Creditors: amounts falling due within one year	2019	2018
	£	£
Trade creditors	2,037	-
Other taxes and social security	463	-
Other creditors	432	402
	<u>2,932</u>	<u>402</u>

10. Restricted funds	2018	Incoming	Outgoing	Transfers	2019
	£	£	£	£	£
KWC Project	15,477	29,037	22,061	-	22,453
Reserves Fund	5,985	-	-	(5,985)	-
Bright Futures Project 2 Upbeat	5,288	15,859	13,751	-	7,396
	<u>26,750</u>	<u>44,896</u>	<u>35,812</u>	<u>(5,985)</u>	<u>29,849</u>

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>

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 2018/19 were met and work is well in hand applying for funding for the year 2019/20, already with some success.

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

Bright Futures Project 2 "Upbeat" - Specialist Support for Young Carers and Young Adult Carers (Aged 18 - 25 years old). Started August 2017 as part of the Devon Young Carers Consortium.

11. 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

	2018	New Designations	Utilised	Transfers	2019
	£	£	£	£	£
Carers support group	-	1,618	2,501	883	-
Carers support training activities and events	1,945	-	0	- 1,945	-
Volunteer Support for Adult Carers	15,422	22,008	18,727	-	18,703
	<u>17,367</u>	<u>23,626</u>	<u>21,228</u>	<u>(1,062)</u>	<u>18,703</u>

	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	8,529	18,358	(4,330)	15,422
	<u>33,199</u>	<u>9,316</u>	<u>20,963</u>	<u>(4,185)</u>	<u>17,367</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 difficulties.

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 2019

12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2019 are represented by:			
Current assets	34,450	29,849	64,299
Current liabilities	<u>(2,932)</u>	-	<u>(2,932)</u>
	<u>31,518</u>	<u>29,849</u>	<u>61,367</u>

13. Related party transactions

There have been no related party transactions in the year.