

Company Registration Number - 03709684

The Charity Registration Number is :- 1075801

Carers Support (Bexley)

Report and Accounts

31 March 2022

Carers Support (Bexley)

Report and accounts for the year ended 31 March 2022

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Carers Support (Bexley)

Company Registration Number - 03709684

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Carers Support (Bexley)

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1075801

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 08 February 1999

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Crayford Manor House Centre

Mayplace Road East, Crayford

Kent, DA1 4HB

Telephone 020 8302 8011 Email Address info@carerssupport.org Web address www.carerssupport.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

The Trustees in office on the date the report was approved were:-

N Fry

I Benjafield

A Cutting

E Petchey

T Delee (Appointed 15/12/2021)

The following persons served as Trustees during the year ended 31 March 2022 :-

N Fry

V Hill (Resigned 21/09/2021)

I Benjafield

S Ellis (Resigned 21/09/2021)

A Cutting

E Petchey

T Delee (Appointed 15/12/2021)

Carers Support (Bexley)

Company Registration Number - 03709684

Trustees' Annual Report for the year ended 31 March 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

A detailed description of the activities of the Charity and the public benefit derived from these activities is set out in the full annexed trustees report.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

A detailed description of the achievements and performance is set out in the full annexed trustees report.

The degree to which the achievements and performance during the year have benefited the beneficiaries of the charity and the wider society.

A detailed description of the achievements and performance is set out in the full annexed trustees report.

Structure, governance and management of the charity

The Charity is governed by the procedures set out in the memorandum and articles of association.

The methods used to recruit and appoint new charity trustees.

The trustees are normally recruited from carers who have used the services of the charity. This meets the charity's aim to be a user-led organisation. Their skills are assessed as part of the application process to ensure they are appropriate.

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	89,044	129,218
Unrestricted Revenue Funds available for the general purposes of the charity	616,338	482,356
Designated Revenue Funds	49,000	93,939
Total Unrestricted Funds	665,338	576,295
Restricted Revenue Funds	8,737	8,737
Total Funds	674,075	585,032

Carers Support (Bexley)

Company Registration Number - 03709684

Trustees' Annual Report for the year ended 31 March 2022

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The trustees of the Charity review the risks that the organisation is exposed to and ensure that reserves are sufficient to cover all likely eventualities. Designated funds set aside for future use are as follows: £46,000 for staff redundancies; £3,000 to cover additional office move costs in 2022/23.

The trustees aim to maintain unrestricted reserves at a level to cover at least twelve months overheads to ensure that, i) that support for service users is able to continue in the event of a loss of funding (ii) that we can cover emergencies such as the replacement of IT equipment, or long-term staff sickness resulting in the need to employ additional temporary staff; and (iii) that we can cover staff notice periods and redundancy payments in the event of a winding up of the organisation.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Independent Examiner

Martin Ives

Member of the Chartered Association of Certified Accountants

The Hill Hub

1A Highfield Road

Dartford

Kent

DA1 2JH

Carers Support (Bexley)

Company Registration Number - 03709684

Trustees' Annual Report for the year ended 31 March 2022

Statement of the Directors Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Carers Support (Bexley)

Company Registration Number - 03709684

Trustees' Annual Report for the year ended 31 March 2022**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 8 to 22.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 4 November 2022.

N FRY
Director and Trustee

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2022

I report on the financial statements of the charitable company on pages 8 to 22 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 4, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2022 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of the Chartered Association of Certified Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination 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 Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Martin Ives - Independent Examiner

the Chartered Association of Certified Accountants

The Hill Hub
1A Highfield Road
Dartford
Kent
DA1 2JH

This report was signed on 4 November 2022

Carers Support (Bexley) - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	21,395	-	21,395	29,608
Charitable activities	A2	390,740	71,500	462,240	417,823
Fund raising activities	A3	581	-	581	825
Investments	A4	457	-	457	1,636
Total income	A	413,173	71,500	484,673	449,892
Expenditure on:					
Charitable activities	B2	324,129	71,500	395,629	320,674
Total expenditure	B	324,129	71,500	395,629	320,674
Net income for the year		89,044	-	89,044	129,218
Net income after transfers	A-B-C	89,044	-	89,044	129,218
Net movement in funds		89,044	-	89,044	129,218
Reconciliation of funds:-					
Total funds brought forward	E	576,294	8,737	585,031	455,814
Total funds carried forward		665,338	8,737	674,075	585,032

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 13 to 22 form an integral part of these accounts.

Carers Support (Bexley) - Statement of Financial Activities for the year ended 31 March 2022

Carers Support (Bexley) - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year	Prior Year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds
		2021	2021	2021
		£	£	£
Income & Endowments from:				
Donations & Legacies	A1	29,608	-	29,608
Charitable activities	A2	320,666	97,157	417,823
Fund raising activities	A3	825	-	825
Investments	A4	1,636	-	1,636
Other	A5	-	-	-
Total income	A	352,735	97,157	449,892
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	220,254	100,420	320,674
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Total expenditure	B	220,254	100,420	320,674
Net gains on investments	B4	-	-	-
Net income for the year		132,481	(3,263)	129,218
Transfers between funds	C	-	-	-
Net income after transfers		132,481	(3,263)	129,218
Other recognised gains/(losses)		-	-	-
Net movement in funds		132,481	(3,263)	129,218
Reconciliation of funds:-				
Total funds brought forward	E	443,814	12,000	455,814
Total funds carried forward		576,295	8,737	585,032

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 13 to 22 form an integral part of these accounts.

Carers Support (Bexley) - Statement of Financial Activities for the year ended 31 March 2022

Carers Support (Bexley) - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	89,044	129,218
Net resources available to fund charitable activities	89,044	129,218

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 13 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	576,294	8,737	585,031	455,814
Recognised gains and losses before transfers	89,044	-	89,044	129,218
	665,338	8,737	674,075	585,032
Closing revenue funds	665,338	8,737	674,075	585,032

Designated revenue funds included within the unrestricted funds above

	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 April 2021	93,939	97,515
Transfer (to)/from revenue accumulated funds	(44,939)	(3,576)
At 31 March 2022	49,000	93,939

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	616,339	8,736	625,075	491,093
Revenue designated funds	49,000	-	49,000	93,939
Total funds	665,339	8,736	674,075	585,032

The notes attached on pages 13 to 22 form an integral part of these accounts.

Carers Support (Bexley) - Statement of Financial Activities for the year ended 31 March 2022

**Carers Support (Bexley)
Income and Expenditure Account for the year ended 31 March 2022 as required by the
Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	484,216	448,256
Investment income		
Interest receivable	457	1,636
Gross income in the year before exceptional items	484,673	449,892
Gross income in the year including exceptional items	484,673	449,892
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	393,561	319,117
Depreciation and amortisation	268	357
Governance costs	1,800	1,200
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	395,629	320,674
Net income before tax in the financial year	89,044	129,218
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	89,044	129,218
Retained surplus for the financial year	89,044	129,218

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 22 form an integral part of these accounts.

Carers Support (Bexley) - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	802	1,070
Current assets		B		
Debtors	10	B2	43,924	13,524
Cash at bank and in hand		B4	793,533	702,267
Total current assets			<u>837,457</u>	<u>715,791</u>
Creditors: amounts falling due within one year	11	C1	<u>(164,184)</u>	<u>(131,829)</u>
Net current assets			673,273	583,962
The total net assets of the charity			<u>674,075</u>	<u>585,032</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	14	D2	8,737	8,737
Unrestricted Funds				
Unrestricted Revenue Funds	14	D3	616,338	482,356
Designated Funds				
Designated Revenue Funds	14	D3	49,000	93,939
Total charity funds			<u>674,075</u>	<u>585,032</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

N FRY
Trustee
Approved by the board of trustees on 4 November 2022

The notes attached on pages 13 to 22 form an integral part of these accounts.

Carers Support (Bexley)

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Carers Support (Bexley)

Notes to the Accounts for the year ended 31 March 2022

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % reducing balance basis
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Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably transfer funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Carers Support (Bexley)

Notes to the Accounts for the year ended 31 March 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2022	2021
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	268	357
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5 Staff costs and emoluments

Salary costs

	2022	2021
	£	£

Gross Salaries excluding trustees and key management personnel	222,648	196,694
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Total salaries, wages and related costs

	<u>222,648</u>	<u>196,694</u>
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Numbers of full time employees or full time equivalents

	2022	2021
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The average number of total staff employed in the year was	17	12
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The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	13	9
Engaged on publicity activities	1	1
Engaged on management and administration	3	2

The estimated full time equivalent number of all staff employed as above

	<u>17</u>	<u>12</u>
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Carers Support (Bexley)

Notes to the Accounts for the year ended 31 March 2022

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
City Bridge Trust	14,125	(14,125)	-	-
Royal Borough of Greenwich	-	-	11,687	11,687
London Borough of Bexley	107,000		37,400	144,400
Total	121,125	(14,125)	49,087	156,087
			2022	2021
			£	£
These deferrals are included in creditors			156,087	121,125

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance.

9 Tangible fixed assets

	Plant & Machinery	Total
	£	£
Cost		
At 1 April 2021	21,428	21,428
At 31 March 2022	21,428	21,428
Depreciation		
At 1 April 2021	20,358	20,358
Charge for the year	268	268
At 31 March 2022	20,626	20,626
Net book value		
At 31 March 2022	802	802
At 31 March 2021	1,070	1,070

10 Debtors

	2022	2021
	£	£
Trade debtors	15,664	13,524
Other debtors	28,260	-
	43,924	13,524

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	8,094	10,703
Deferred Income - Unrestricted & designated funds	156,087	121,125
	164,181	131,828

Carers Support (Bexley)

Notes to the Accounts for the year ended 31 March 2022

12 Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	585,031	455,814
Surplus after tax for the year	89,044	129,218
At 31 March 2022	674,075	585,032

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	802	-	-	802
Investments at valuation:-				
Current Assets	779,720	49,000	8,737	837,457
Current Liabilities	(164,184)	-	-	(164,184)
	616,338	49,000	8,737	674,075

At 1 April 2021

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,070	-	-	1,070
Investments at valuation:-				
Current Assets	613,114	93,939	8,738	715,791
Current Liabilities	(131,829)	-	-	(131,829)
	482,355	93,939	8,738	585,032

14 Change in total funds over the year as shown in Note 13, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 15 £	See Note 16 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	482,354	89,045	44,939	616,338
Designated Revenue Funds	93,939	-	(44,939)	49,000
Total unrestricted and designated funds	576,293	89,045	-	665,338
Restricted funds:-				
Greenwich Charitable Trust	6,237	-	-	6,237
Mercers Trustee	2,500	-	-	2,500
Total restricted funds	8,737	-	-	8,737
Total charity funds	585,030	89,045	-	674,075

Carers Support (Bexley)

Notes to the Accounts for the year ended 31 March 2022

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other	Movement in funds
			Gains & Losses	
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	413,173	(324,129)	-	89,044
Restricted funds:-				
Restricted Revenue funds	71,500	(71,500)	-	-
Other			-	-
	484,673	(395,629)	-	89,044

16 Details of transfers between funds in the year as shown in Note 14

The transfers shown in note 14 above are:-

	2022	2021
	£	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	44,939	3,576
To/(from) Designated Revenue Funds	(44,939)	(3,576)
Net transfers	-	-

17 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Revenue Funds	Within designated funds is £46,000 provision for future redundancy payments, £3,000 to cover additional costs in respect of the office move in 2022/23.

Restricted funds:-

City Bridge Trust	Funds are restricted for use within the Carers Breaks Services in both Bexley and Greenwich.
Greenwich Charitable Trust	Funds carried forward to 2022/23 for Greenwich Volcare
Mercers Company	Funds carried forward to 2022/23 for the In Touch Project (including support groups)

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Carers Support (Bexley)

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	19,295	-	19,295	29,608
Strongman Lodge	2,100	-	2,100	-
Total donations and gifts from individuals	21,395	-	21,395	29,608
Total Donations and Legacies A1	21,395	-	21,395	29,608

20 Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Primary purpose and ancillary trading				
Care fees	49,645	-	49,645	30,066
Total Primary purpose and ancillary trading	49,645	-	49,645	30,066

21 Charitable income from funders

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Performance related grants from public bodies to fund charitable activities				
London Borough of Bexley	248,700	-	248,700	243,850
Royal Borough of Greenwich	46,751	-	46,751	46,750
Bexley Mencap	8,620	-	8,620	3,600
Greenwich Charitable Trust	-	-	-	6,238
Settle at Home	-	-	-	3,992
Greenwich and Bexley Hospice	37,024	-	37,024	7,227
Skills for Care	-	-	-	1,500
Mercers Trust	-	15,000	15,000	15,000
City of London	-	56,500	56,500	56,100
William Hatcliffe	-	-	-	3,500
William Kendall	-	-	-	-
Total performance related grants from public bodies	341,095	71,500	412,595	387,757
Total Charitable income from funders	341,095	71,500	412,595	387,757

Carers Support (Bexley)

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

22 Total Income from charitable activities

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable activities	49,645	-	49,645	30,066
Total Charitable income from funders	341,095	71,500	412,595	387,757
Total from charitable activities	A2	390,740	71,500	462,240
			417,823	

23 Income from other, non charitable, trading activities

	2022 Current year Unrestricted Funds £ 2022	2022 Current year Restricted Funds £ 2022	2022 Current year Total Funds £ 2022	2021 Prior Year Total Funds £ 2021
Income from fundraising events	581	-	581	825
Total from other activities	A3	581	-	825

24 Investment income

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Bank Interest Receivable	457	-	457	1,636
Total investment income	A4	457	-	1,636

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Gross wages and salaries - charitable activities	151,148	71,500	222,648	196,694
Travel and Subsistence - Charitable Activities	840	-	840	918
Volunteers' costs	106,864	-	106,864	90,756
Running costs	31,501	-	31,501	13,030
Other	8,220	-	8,220	2,750
Total direct spending	B2a	298,573	71,500	370,073
				304,148

Carers Support (Bexley)

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

26 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Administrative overheads				
Salaries and wages	23,488	-	23,488	14,970
Financial costs				
Depreciation & Amortisation in total for	268	-	268	357
Support costs before reallocation	23,756	-	23,756	15,327
Total support costs	23,756	-	23,756	15,327

The basis of allocation of costs between activities is described under accounting policies

Carers Support (Bexley)

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	1,800	-	1,800	1,200
Total Governance costs	1,800	-	1,800	1,200

28 Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a 298,573	71,500	370,073	304,148
Total support costs	B2d 23,756	-	23,756	15,327
Total Governance costs	B2e 1,800	-	1,800	1,200
Total charitable expenditure	B2 324,129	71,500	395,629	320,675