

**ESSEX RESPITE & CARE ASSOCIATION**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2022**

**COMPANY NUMBER : 3088636**

**REGISTERED CHARITY NUMBER : 1051589**

**N S O Associates LLP  
Chartered Certified Accountants  
75 Springfield Road  
Chelmsford  
Essex  
CM2 6JB**

**ESSEX RESPITE & CARE ASSOCIATION**

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## **ESSEX RESPITE & CARE ASSOCIATION**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

The charity is registered and is a company limited by guarantee governed by its Memorandum and Articles of Association. Charity No. 1051589. Company No. 3088636.

### **DIRECTORS AND TRUSTEES**

The Directors during the year under review were:

Mrs H M Ruane (Chairperson until January 2022)  
Mr L Conquer (Resigned November 2021)  
Mr E Smart (Chairperson from January 2022)  
Dr S Acharyya  
Mr G Page  
Ms J Fisher (Appointed May 2021)  
Ms N Jones (Appointed May 2021)  
Mr I King (Appointed May 2021)  
Mr K Davies (Appointed June 2021)  
Ms K Murrell (Appointed August 2021. Resigned October 2021)

### **SECRETARY**

Mrs L Dey (April 2021 to July 2022)  
Mr K Davies (Appointed July 2022)

### **REGISTERED OFFICE**

Suite One  
Well Lane  
Danbury  
Essex  
CM3 4AB

### **INDEPENDENT EXAMINER**

Ms E Oddie  
Chartered Certified Accountant  
N S O Associates LLP  
75 Springfield Road  
Chelmsford  
Essex  
CM2 6JB

### **BANKERS**

The Co-operative Bank plc  
P O Box 101  
1 Balloon Street  
Manchester  
M60 4EP

Scottish Widows Bank plc  
P O Box 12757  
67 Morrison Street  
Edinburgh  
EH3 8YJ

### **SOLICITORS**

Gepp & Sons  
58 New London Road  
Chelmsford  
Essex  
CM2 0PA

### **HUMAN RESOURCES ADVISORS**

Avensure Limited  
South Central  
11 Peter Street  
Manchester  
M2 5QR

## **ESSEX RESPITE & CARE ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their report and the unaudited financial statements for the year ended 31 March 2022. These comply with current statutory requirements and with the governing document. This report also serves as a Directors' report as required by the Companies Act 2006.

The Essex Respite & Care Association (ERCA) was incorporated in August 1995, under the name of Mid Essex Respite Care Association, as a company limited by guarantee. It is registered with the Charity Commissioners.

#### **OBJECTIVES**

The Company's Memorandum and Articles of Association state its objects to be the support of individuals living with mental illness and to provide respite for their carers.

#### **ACTIVITIES**

The principal activity undertaken is the employment of trained Support Workers who provide respite, information and support for carers and care-receivers. This occurs for a few hours per week and is arranged with the agreement of all concerned. It can involve any reasonable assistance or activity that meets the needs of the carer and/or care-receiver and could include assisting with the day-to-day needs of the care-receiver or allowing the carer to have a short break from the caring role.

The assigned Support Worker may provide assistance in the carer's home environment or in the wider community where the care-receiver may engage in a wide range of activities in the company of the Support Worker. These activities may include swimming, bowling, yoga, visits to the cinema, snooker, cycling, shopping or visiting sites of local interest amongst others. The service aims to complement and assist work undertaken by both the Health Authorities and the County Council with whom close contact is maintained. Carers need information as well as respite and with this in mind much information is held in the office and can be accessed by contacting one of the Managers.

#### **PUBLIC BENEFIT**

The service is a public benefit available for the use of all care-receivers and carers of people aged 18 years and over with mental health needs in the area.

#### **ORGANISATION**

Responsibility under the Company's Memorandum and Articles of Association for controlling its management and administration lies with a Management Board made up of the Trustees, who are also Directors of the Company. The Management Board is appointed by the membership at the Annual General Meeting. At each Annual General Meeting all current Board members are required to retire from office though all such members are eligible for re-election. The minimum number of Board members is three and the maximum is currently twelve. The Board itself may appoint any person to be a Board member either to fill a casual vacancy or as an addition to the existing members. New appointees are identified in a number of ways: through personal contacts of the existing members; as a result of volunteers putting themselves forward at the Annual General Meeting; through voluntary sector recruitment agencies; and through articles and advertising in the press.

All Board members are volunteers and they currently meet monthly to receive reports and to monitor progress. The Chairperson normally deals with any urgent issues arising between meetings and takes decisions when necessary. Committee meetings composed of Board members occur when required - for example, to deal with fundraising. They report their findings back to the Board. Board members are also often involved in assisting the running of the organisation in a variety of ways. The present Board includes members with expertise in mental health issues.

The Trustees comply with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in deciding what activities are to be undertaken. Details of Trustees who served on the Board during the year are shown on page 3.

The Company employs two Managers, both on a part-time basis, who report to the Management Board and who are responsible for the delivery of the service. The Managers are assisted by a specialised Client Liaison Manager who is also employed on a part-time basis and a part-time Administrative Assistant. Support Workers are employed to visit carers' and care-receivers' homes and provide support and respite.

## **ESSEX RESPITE & CARE ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 – continued**

#### **REVIEW OF PROGRESS AND ACHIEVEMENTS**

An average of 156 care hours per week were provided during the year to 31 March 2022 which was an increase from the previous year when an average of 129 hours per week were provided. This increase of 21% restored the average number of care hours provided per week back to approximately that of 2018/19 after which time two rather disappointing years in terms of service provision had followed. The number of service users also increased by roughly the same percentage with a total of 39 clients in March 2022 compared with 32 in March 2021.

With the ongoing Covid-19 pandemic there were, as with the previous year, many challenges to be overcome. There was a continuing determination to provide a quality service when other support networks used by clients were sometimes no longer readily available. This was one factor resulting in a noticeable deterioration in the mental health of many clients who were seen to be neglecting themselves and their environment. With continuing adjustments to the delivery of the service to comply with government guidelines relating to Covid-19 all clients received continual support and new referrals were taken on.

During the year much consideration was given to reviewing the current form of business organisation with research into the possibility that changing to a Charitable Incorporated Organisation (CIO) could have benefits. After a review it was subsequently decided that the current form of business organisation already provided the main benefits that conversion to a CIO offered including legal personality and limited liability for members. Changing to a CIO would have obviated the current need to register with and file accounts with Companies House thereby potentially reducing administration but the loss of this discipline was not seen as a clear advantage. It was thereby decided that the current form of business organisation as a company limited by guarantee was the best for the future.

By the start of the year the Management Board had become aware that organisational procedures were constantly changing, often in response to legislative change, and that it was a struggle to keep on updating the written procedure documents on an ongoing basis. It was thereby decided therefore to enter into a contract with QCS Limited who would be responsible for updating these procedures and this would release internal resources for use in other areas.

There were numerous changes to the Management Board during the year. Mrs Hazel Ruane who had been Chairperson for the last seventeen years decided to stand down for health reasons and thanks are due to Hazel for her unswerving commitment to the organisation during this time and for steering the organisation through some difficult times. Thanks are due to Mr Eric Smart for taking on the role of Chairperson. Thanks are also due to Mr Lewis Conquer who stood down as a trustee after ten years. Four new trustees were appointed during the year bringing new skills and experience to the Management Board in areas including computer and IT, fundraising, legal advice, business strategy and planning. The Management Board is thereby well placed to meet future challenges.

Thanks are due to a number of people and organisations for their help and assistance during the year and in previous years:

- Staff employed by Essex County Council Adults, Health & Community Wellbeing and NHS Mid Essex for their support and guidance.
- Trinity Methodist Church for its continuing support in providing accommodation for meetings, training sessions and fundraising events.
- The charitable organisations and individuals who continue to support us and assist in the funding of the organisation (see below).

The Management Board was very pleased to receive donations during the year from The Edward Gostling Foundation, Souter Charitable Trust, The 29 May 1961 Charitable Trust, Mrs Smith & Mount Trust, Garfield Weston Foundation, Asynergy Addiction & Treatment Limited, BEH District Methodist Church, The Sir Jules Thorn Charitable Trust, Charles S French Charitable Trust, Comic Relief Community Fund (England), The Albert Hunt Trust, The Tudwick Foundation, Cressing Parish Council, Marsh Christian Trust, Tesco Bags of Help and The National Lottery Community Fund along with several individuals. The Management Board is grateful to all the donors.

Finally, thanks are due to the Management, Support Workers, volunteers and members of the Management Board. Without the efforts of all the aforementioned people ERCA would not be held in such high regard.

## **ESSEX RESPITE & CARE ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 - continued**

#### **FINANCES**

The overall financial effect of the year's activities was a deficit with net outgoing resources of £22,549 compared with net incoming resources of £24,437 in the previous financial year. This decreased total funds at 31 March 2022 to £75,384 (2021 - £97,933). Apart from the Unrestricted or General Fund there were two Restricted Funds during the year which received monies specifically for the employment of support staff (£13,383) and for Covid-19 infection control (£500). Nearly all resources accrued at 31 March 2022 related to the Unrestricted Fund (£74,084) whilst the Restricted Fund for Support Staff Employment showed a zero balance at year end and the Restricted Fund for Infection Control showed a balance of £1,300.

The largest source of income during the year for the Company was from client fees with £174,575 received which represented 81% of total Company income (2021 - 64%). Income from membership and donations was £40,609 (a little under 19% of total Company income) of which the largest donation was £10,000 received from The National Lottery Community Fund. Also included was a contribution of £1,546 received from the winding-up of another charity, namely Asynergy Addiction & Treatment Limited. Small sums were also received from bank interest (£5) and other income (£376).

Concerning expenditure staff salaries and wages plus associated costs amounted to £176,544 (2021 - £146,610). The other main item of expenditure was again travel and subsistence which totalled £27,386 (2021 - £19,177).

The financial deficit of £22,549 in 2021/22 was a noticeable disappointment compared to the previous financial year when there was a surplus of £24,437. The major reason for this reverse was that it proved to be more difficult to raise donations in 2021/22 compared to the previous financial year and the total sums received from membership and donations fell from £82,567 in 2020/21 to £40,609 in 2021/22. It was also decided not to increase fees in April 2021 as had been originally planned but to delay the increase until October 2021 due to the ongoing impact of the Covid-19 pandemic which continued to cause some interruptions to the service for clients. A further reason was that whilst the service was still restricted at times due to the Covid-19 pandemic it was in fact able to operate much closer to that of times before the start of the pandemic with staff able to meet clients face-to-face more regularly and this resulted in increased expenditure in several areas including travel and subsistence and the costs of client activities. The level of staff training was also able to increase in comparison to the previous financial year. A further call on resources occurred in February and March 2022 when, in common with many other businesses in the care sector, a staff shortage led to recruitment costs for the first time in several years.

The Management Board was aware by the end of the year that there were a number of financial issues that needed to be addressed particularly relating to that of generating additional income. Also, cost pressures in several areas were increasing. The need to generate additional income brought into focus the issue of the balance between fees charged and donations sought as a sharp increase in fees to more closely mirror the full cost of the service could result in reduced demand for the service from clients and a reduction in referrals from Essex County Council. After much consideration the Management Board determined that fees would need to be increased early in financial year 2022/23 and at a rate above that of inflation. After the fall in the amount of donations from the previous financial year it was also clear that a greater emphasis would need to be placed on raising donations and additional internal resources would need to be allocated to this.

The accounts have been examined by N S O Associates LLP having regard to the requirements of current legislation and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **FUTURE PLANS**

It is an aim to increase the number of hours of weekly service delivery both within the existing base area of Mid and West Essex and beyond to North and South Essex. A marketing plan is required to increase the profile of the charity.

It is planned to continue to modernise the computer and IT environment including the introduction of provision for IT support and hardware failure and to complete the implementation of the electronic care system, ZURI, during 2022/23.

Owing to the reliance on donations it is planned to provide more internal resources to the fundraising function.

## **ESSEX RESPITE & CARE ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022 - continued**

#### **PROVISION OF SERVICES**

There are now no contractually agreed minimum service requirements.

#### **QUALITY MANAGEMENT**

The Company has in place a set of quality standards with documented procedures to ensure that activities are undertaken in a professional manner and in compliance with all employment and health and safety at work legislation and with relevant professional codes of conduct. These quality standards are continually under review.

#### **STAFF MANAGEMENT**

An appraisal scheme for all staff is now actively operated.

#### **RESERVES POLICY**

The Management Board has reconsidered its policy as regards the minimum level of reserves to be maintained and has set a target of one month's expenditure at budgeted levels of activity plus an amount to cover redundancy payments in the event of adverse contingencies. The sum required to achieve this at 31 March 2022 is approximately £48,000, compared with Unrestricted Fund net current assets at that date of £73,651.

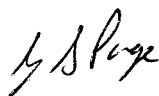
#### **INVESTMENT POLICY**

At the present time the Company deposits monies that are not immediately required in bank accounts held with the Co-operative Bank plc and the Scottish Widows Bank plc. Whilst the Company's Memorandum of Association permits investing such monies in a wide variety of ways, there are currently no plans to use these powers. All such monies will continue to be held in "risk-free" bank accounts.

#### **RISK REVIEW**

It is the stated policy of the Management Board to conduct an annual assessment of the risks affecting the Company and to prepare and keep updated a risk register. The likelihood and impact of the identified risks are considered as are the controls in place and possible further steps to mitigate them to reduce the residual risk to the organisation. The Trustees can confirm that the major risks to which the Company is exposed have been reviewed and systems have been established to mitigate those risks.

On behalf of the Trustees



Geoff Page.  
Trustee and Treasurer.

Date: 14 November 2022

## **ESSEX RESPITE & CARE ASSOCIATION**

### **Independent Examiner's Report to the Trustees of Essex Respite & Care Association**

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Essex Respite & Care Association ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the trustees of the charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

*EO Oddie*

Elaine Oddie OBE MA FCA FCCA  
Chartered Certified Accountant  
N S O Associates LLP  
75 Springfield Road  
Chelmsford CM2 6JB

Date: 15 November 2022



**ESSEX RESPITE & CARE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Fund	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income and Endowments from:</b>					
Voluntary income:					
Donations & Legacies		26,726	13,883	40,609	82,567
Investments		5	0	5	6
Charitable Activities:					
Fees for Services		174,575	0	174,575	144,975
Other		376	0	376	734
<b>Total Income and Endowments</b>		<b>£201,682</b>	<b>£13,883</b>	<b>£215,565</b>	<b>£228,282</b>
<b>Expenditure on:</b>					
Charitable Activities	2	220,538	13,543	234,081	195,280
Raising Funds		3,526	507	4,033	8,565
<b>Total Expenditure</b>	3	<b>£224,064</b>	<b>£14,050</b>	<b>£238,114</b>	<b>£203,845</b>
<b>Net Income</b>		<b>(22,382)</b>	<b>(167)</b>	<b>(22,549)</b>	<b>24,437</b>
Balances brought forward at 1 April 2021		96,466	1,467	97,933	73,496
<b>Balances carried forward at 31 March 2022</b>		<b>£74,084</b>	<b>£1,300</b>	<b>£75,384</b>	<b>£97,933</b>

The net incoming (outgoing) resources before transfers are also the net income (expenditure) for the year.  
The notes on pages 11 to 14 form part of these accounts

**BALANCE SHEET AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	5	<u>1,233</u>	<u>2,168</u>
<b>Current Assets</b>			
Debtors	6	16,128	13,107
Cash at bank and in hand		<u>81,859</u>	<u>106,799</u>
		97,987	119,906
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	7	<u>23,836</u>	<u>24,141</u>
		74,151	95,765
<b>Net Current Assets</b>			
		<u>£75,384</u>	<u>£97,933</u>
<b>Net Assets</b>			
<b>Funds</b>			
Unrestricted		74,084	£96,466
Restricted		<u>1,300</u>	<u>1,467</u>
		<u>£75,384</u>	<u>£97,933</u>

For the period ended 31 March 2022, the Charitable Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

**Trustees responsibilities:**

- The Trustees have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Trustees

*Geoff Page*

Geoff Page.  
Trustee and Treasurer.

Date: 14 November 2022

The notes on pages 11 to 14 form part of these accounts

## **ESSEX RESPITE & CARE ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

#### **1. ACCOUNTING POLICIES**

##### **Accounting Convention**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and with the Charities Act 2011.

##### **Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc.	- 25% on reducing balance
Information technology equipment	- 50% on reducing balance

##### **Investment Income**

Interest receivable is included gross.

##### **Pensions**

Since February 2017 all staff have had the option to join a defined contribution pension scheme which complies with the Pensions Act 2008.

##### **Rent and Rates**

Payments under the licence agreement for office premises are charged in the Statement of Financial Activities on a monthly basis.

##### **Incoming Resources**

Donations, gifts and receipts from fundraising are accounted for in the financial year of receipt.

##### **Resources Expended**

All liabilities are accounted for in the financial year to which they relate. Apportionments of expenditure have been made on the basis of staff time and salaries and wages where applicable or by specific identification of attributable costs.

# ESSEX RESPITE & CARE ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 - continued

### 2. CHARITABLE ACTIVITIES

	Unrestricted Fund £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Direct Costs</b>				
Wages, National Insurance, Pension	111,533	10,366	121,899	96,121
Travel and Subsistence	24,942	1,880	26,822	18,750
Care Receiver Activities	5,144	480	5,624	2,663
Personal Protective Equipment	0	0	0	8,447
	<u>£141,619</u>	<u>£12,726</u>	<u>£154,345</u>	<u>£125,981</u>
<b>Support Costs</b>				
Wages, National Insurance, Pension	54,645	0	54,645	50,489
Staff Training Courses	2,014	0	2,014	132
Telephones	1,700	150	1,850	1,897
Printing, Postage and Stationery	1,486	0	1,486	1,435
Rent and Rates	6,588	0	6,588	6,588
Insurances	788	0	788	739
Travel and Subsistence	564	0	564	427
Payroll Processing Charges	1,064	0	1,064	1,080
Independent Examination Fee	1,020	0	1,020	960
Computer Costs	2,244	0	2,244	1,726
Support Worker Overheads	247	0	247	0
Recruitment	1,627	0	1,627	0
HR & Procedures	4,103	0	4,103	1,656
Depreciation	268	667	935	1,746
Sundry Expenses	561	0	561	424
	<u>£78,919</u>	<u>£817</u>	<u>£79,736</u>	<u>£69,299</u>
<b>Total Charitable Activities</b>	<u>£220,538</u>	<u>£13,543</u>	<u>£234,081</u>	<u>£195,280</u>

### 3. EXPENDITURE ON

	Staff Costs £	Depreciation £	Other Costs £	Total 2022 £	Total 2021 £
<b>Charitable Activities:</b>					
Direct Costs	121,899	0	32,446	154,345	125,981
Support Costs	54,645	935	24,156	79,736	69,299
Raising Funds	0	0	4,033	4,033	8,565
	<u>£176,544</u>	<u>£935</u>	<u>£60,635</u>	<u>£238,114</u>	<u>£203,845</u>

### 4. EMPLOYEES AND TRUSTEES

	2022 £	2021 £
<b>Staff Costs:</b>		
Wages and Salaries	168,087	140,473
Ex-Gratia Payments	0	390
National Insurance	4,190	2,113
Pension Costs	4,267	3,634
	<u>£176,544</u>	<u>£146,610</u>

# ESSEX RESPITE & CARE ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 - continued

### 4. EMPLOYEES AND TRUSTEES (CONTD)

Average Number of Paid Employees (Full time equivalents)	2022	2021
Management and Supervision	1.3	1.3
Administration	0.2	0.1
Support Workers	6.2	5.0
	<u>7.7</u>	<u>6.4</u>

No employee earned £60,000 or more during the year.

None of the Trustees received any remuneration or claimed any expenses during the year ended 31 March 2022.

### 5. TANGIBLE FIXED ASSETS

	Equipment £
<b>Cost:</b>	
At 1 April 2021	6,111
Additions	0
Retirements	(850)
At 31 March 2022	<u>£5,261</u>
<b>Depreciation:</b>	
At 1 April 2021	3,943
Charge	920
Retirements	(835)
At 31 March 2022	<u>£4,028</u>
<b>Net book value:</b>	
At 31 March 2022	<u>£1,233</u>
At 31 March 2021	<u>£2,168</u>

### 6. DEBTORS: Amount falling due within one year

	2022 £	2021 £
Licence Deposit	1,000	1,000
Prepayments and Accrued Income	15,128	12,107
	<u>£16,128</u>	<u>£13,107</u>

### 7. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Trade Creditors	475	5,187
Other Creditors	23,361	18,954
	<u>£23,836</u>	<u>£24,141</u>

# ESSEX RESPITE & CARE ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 - continued

### 8. ANALYSIS OF FUNDS

	Balance 1 April 2021 £	Income £	Expenditure £	Balance 31 March 2022 £
Unrestricted Fund	96,466	201,682	224,064	74,084
Restricted Funds:-				
Support Staff (1)	0	13,383	13,383	0
Infection Control (2)	1,467	500	667	1,300
Total Restricted Funds	1,467	13,883	14,050	1,300
Total Funds	£97,933	£215,565	£238,114	£75,384

- (1) Donations received specifically for the employment of support staff.  
 (2) Donations received specifically for purchases needed to operate during the Covid-19 pandemic.

### 9. ANALYSIS OF NET ASSETS AT 31 MARCH 2022

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	433	73,651	74,084
Restricted Funds	800	500	1,300
Total Funds	£1,233	£74,151	£75,384

### 10. LIMITED LIABILITY

The Company's liability is limited by guarantee.

### 11. ULTIMATE CONTROLLING PARTY

The Company is controlled by its Directors and Trustees and, as such, has no ultimate controlling party.

# ESSEX RESPITE & CARE ASSOCIATION

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

31 March 2021		31 March 2022		
£	£	Unrestricted £	Restricted £	Total £
		<b>Income:</b>		
	144,975	Service Fees	174,575	
	72	Membership Fees	66	
	82,495	Other Donations	26,660	13,883
	734	Other	376	
			201,677	13,883
228,276				215,560
		<b>Other Income:</b>		
		Deposit Account Interest	5	5
6				5
228,282				215,565
		<b>Expenditure:</b>		
	140,863	Wages	158,181	9,906
	2,113	National Insurance	3,972	218
	3,634	Pensions	4,025	242
	132	External Training Courses	2,014	
	1,897	Telephone	1,700	150
	1,435	Printing, Postage & Stationery	1,486	
	6,588	Rent and Rates	6,588	
	739	Insurances	788	
	19,177	Travel & Subsistence	25,506	1,880
	2,663	Care Receiver Activities	5,144	480
	1,080	Payroll Processing Charges	1,064	
		Independent Examiner's		
	960	Remuneration	1,020	
	8,565	Fundraising	3,526	507
	1,726	Computer & IT Costs	2,244	
	8,447	Support Worker Equipment	247	
	0	Recruitment	1,627	
	1,656	HR & Procedures	4,103	
	131	Disclosure & Barring Service	224	
	293	Sundry Expenses	337	
			223,796	13,383
202,099				237,179
26,183				(21,614)
		<b>Depreciation:</b>		
	1,532	Computer Equipment	175	599
	214	Fixtures & Fittings	93	68
			268	667
1,746				935
£24,437		<b>NET INCOME</b>	£(22,382)	£(167)
		<b>(EXPENDITURE)</b>		£(22,549)