

**ESSEX RESPITE & CARE ASSOCIATION**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2025**

**COMPANY NUMBER : 3088636**

**REGISTERED CHARITY NUMBER : 1051589**

**Affinia (Chelmsford)  
Swift House  
Ground Floor  
18 Hoffmans Way  
Chelmsford  
Essex  
CM1 1GU**

**ESSEX RESPITE & CARE ASSOCIATION**

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## **ESSEX RESPITE & CARE ASSOCIATION**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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

### **DIRECTORS AND TRUSTEES**

Dr S Acharyya (Resigned 19 April 2025)  
Mr G S Page  
Mr I D King  
Mr K M Davies (Chairperson to 30 June 2025)  
Mr R R Taylor (Resigned 14 April 2025)  
Ms K L Mead-Farmer (Resigned 28 January 2025)  
Ms R M Salvage (Appointed 3 June 2024) (Resigned 2 September 2025)  
Mr R W Barclay (Appointed 11 November 2024) (Chairperson from 1 July 2025)  
Mr C Booth (Appointed 27 May 2025)  
Ms N P Eve (Appointed 29 July 2025)

### **SECRETARY**

Mr K M Davies

### **SPECIALIST ADVISER**

Ms M Leach

### **REGISTERED OFFICE**

Suite One  
Well Lane  
Danbury  
Essex  
CM3 4AB

### **INDEPENDENT EXAMINER**

Mr M. Philpott BFP FCA  
Affinia (Chelmsford)  
Swift House  
Ground Floor  
18 Hoffmans Way  
Chelmsford  
Essex  
CM1 1GU

### **BANKERS**

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

Aldermore Bank PLC  
Apex Plaza  
Forbury Road  
Reading  
RG1 1AX

United Trust Bank Limited  
1 Ropemaker Street  
London  
EC2Y 9AW

### **HUMAN RESOURCES ADVISORS**

Citation Limited  
Kings Court  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AR

## **ESSEX RESPITE & CARE ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their report and the unaudited financial statements for the year ended 31 March 2025. 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 Charitable Company limited by guarantee. It is registered with the Charity Commissioners.

### **OBJECTIVES**

The Charitable Company's Memorandum and Articles of Association state its objects to be the support of individuals living with mental or behavioural disorders and to provide respite support 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 Charitable 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 Charitable 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 Charitable 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 possesses experience with mental health issues.

The Trustees comply with the duty in section 4 of the Charities Act 2011 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 Charitable 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 Officer who is also employed on a part-time basis and two part-time Administrative Assistants. 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 2025 – continued**

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

During the year to 31 March 2025 an average of 166 support hours per week were provided to clients which was slightly down on the 171 of the previous year. During the year ending 31 March 2025 a total of 49 different clients received a service in at least one month of the year which was very similar to the 50 for the previous year.

It became evident early on in 2024/25 that referrals were becoming much more difficult to obtain from the traditional sources of Community Mental Health Teams and Essex County Council (ECC) sources. This was due to fewer personal budgets being made available due to financial constraints and that ERCA is not currently on the list of Essex County Council approved suppliers which is being used to by ECC in directing clients for group tendering. For ERCA to join the list of approved suppliers would require much effort and resources and a major issue is that ERCA does not possess the necessary Care Quality Commission (CQC) registration. This has also made referrals from social workers more difficult even when individual clients have personal budgets or private funding. Work was undertaken on the implications of applying for CQC registration during the year and this highlighted that further recruitment would be required of appropriately qualified management and support workers who are prepared to undertake personal care. There would also be additional financial registration fees. Having gathered appropriate information the Management Board determined that CQC registration is to be revisited in the future. In the meantime resources to attract new clients are being directed more towards clients with an Alzheimer's or dementia diagnosis who may be able to source private funding or access disability benefits and Carer's Allowance. This has involved the management attending an increased number of networking and community events and leafletting various organisations notably hospitals and doctors' surgeries as well as utilising Facebook. Along with these changes 2024/25 saw the start of a rebrand project which aims to retain the traditional heritage of the Charity with the logo, website and tag lines being refreshed and this is due for completion in 2025/26

Consideration was had during 2024/25 as to whether services provided for Human Resources and Procedures were providing the best value for money. It was decided after much consideration to move away from Aventure who had been HR advisors for several years and QCS Ltd who had provided various policy and procedure documents to Citation Ltd which would provide an HR service as well as provide some support on policy and procedure guidelines. Additionally, Citation would provide online courses with regards to Health & Safety at no cost and there would therefore be a saving as Social Care TV online training courses would no longer be required. It was considered that the change to Citation Ltd would provide a more comprehensive service and at a lower overall cost.

It was decided in 2023/24 to progress the development of an on-line Care Management System usable by both management and support workers. The Charitable Company decided that Zuri best met the needs of the service with regards to care planning, rostering and financial management. Roll-out had commenced in January 2024 and implementation was completed during 2024/25 with no problems and is indeed making rostering more efficient.

Efforts continued to be made during the year to strengthen the Management Board and the Charitable Company was pleased to welcome Ms R. M. Salvage who has experience in strategic planning for small to medium sized companies and Mr R. W. Barclay who has had much experience participating in and with non-profit organisations including Rotary Clubs. Also, in November 2024, the Charitable Company said goodbye to its longest serving member of staff when Mr K. Knowles retired after nearly 28 years as a support worker. Many thanks are due to Mr Knowles for all his work during this time.

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

- The Charitable Company's landlord, E. J. Coombs Solicitors, for providing accommodation for meetings, business advice and IT infrastructure.
- Administrative and other volunteers who gave their time to the Charity during the year.
- 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 Sobell Foundation, The Tula Trust, The Edward Gostling Foundation, The Sir Jules Thorn Trust, Essex Community Foundation (from the Diana Tinson Fund), Fowler Smith & Jones Charitable Trust, The Fore Trust, Masonic Charitable Foundation, Marsh Charitable Trust 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 the Charity would not be held in such high regard.

## **ESSEX RESPITE & CARE ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025 - continued**

#### **FINANCES**

The Charitable Company's financial surplus in 2024/25 of £6,887 included £3,563 interest earned by the Edward Gostling Endowment Fund on time deposit accounts held at a UK bank. Once these investments are deducted the overall financial effect of the year's activities on the Unrestricted and the three Restricted Funds that operated during the financial year was a surplus with net incoming resources of £3,324 compared with net outgoing resources of £9,074 in the previous financial year. This increased the total of these Funds at 31 March 2025 to £74,244 (2024 - £70,920). The three Restricted Funds which operated during the financial year receiving monies, or carrying forward monies from previous years, were specifically for the employment of support staff (expenditure of £9,000), for infection control (expenditure of £103 which related to the depreciation of assets purchased in 2020/21), for Information Technology (expenditure of £1,488 which related largely to the depreciation of IT equipment). Nearly all accrued resources pertaining to these Funds at 31 March 2025 related to the Unrestricted Fund which had a balance in hand of £72,511 whilst the Restricted Funds collectively showed balances in hand of £1,733.

The Charitable Company was grateful to receive a cash endowment during the previous financial year from the Edward Gostling Foundation in the sum of £75,000. This Fund is to be held for five years, following which it may be used for any purpose that furthers the Charity's objectives. However, in the interim the capital and interest of the Fund may be used to bolster reserves if they have fallen to an unacceptable level at the end of the accounting year subject to reserves not exceeding four months operating costs. With the surplus on the combined Unrestricted and Restricted Funds during financial year 2024/25 the Endowment was not drawn on during this period and the balance at 31 March 2024 of £75,124 was thereupon largely invested in time deposit accounts at a UK bank and the balance at 31 March 2025 had increased to £78,687.

The largest source of income for the Charitable Company during the year was from client fees with £237,029 received which represented 85% of total Charitable Company income (2024 - 84%) excluding interest on the Endowment Fund. Income from membership, activities for generating funds and donations was £40,834 (15% of total income excluding the Endowment Fund interest) of which the largest donation was £10,000 received from The Fore Trust. Two sums of £5,000 each were received from the Sobell Foundation and from the Edward Gostling Foundation. A further sum of £4,500 was received from the Essex Community Foundation (from the Diana Tinson Fund). The Charity is also grateful to Trustee Mr I. King for his sponsored bike ride, for Trustee Ms R. Salvage's arrangement of sponsorship in the Hyrox Competition and to the staff for arranging the sponsored Fun Walk (all detailed in Note 3).

Concerning expenditure staff salaries and wages plus associated costs amounted to £222,450 (2024 - £224,543). The other main item of expenditure was travel which totalled £21,777 (2024 - £26,250).

The surplus on the Unrestricted and Restricted Funds of £3,324 is a welcome improvement from the 2023/24 financial year when these Funds made a combined deficit of £9,074. One reason for this improvement was a reduction in travel costs of £4,473 from £26,250 in 2023/24 to £21,777 in 2024/25. One element here was that fuel costs were cheaper in 2024/25 and it is calculated that this saved about £1,000 though the main reason will be related to the distances that support workers needed to travel to and with their clients. Non-travel expenditure on client activities also reduced from £6,230 in 2023/24 to £4,741 in 2024/25. A further reduction in expenditure was the cancellation of a contract with QCS Ltd in April 2024 as a prelude to a contract with Citation Ltd. QCS Ltd had formerly provided the Charitable Company with procedural advice and documentation and this was the main factor in the reduction of the HR and Procedures expenditure from £4,535 in 2023/24 to £2,254 in 2024/25.

The accounts have been examined by Affinia (Chelmsford) 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).

#### **FUTURE PLANS**

The Board remains committed to the goal, as identified in the Future Plans section of the Report of the Trustees for the year ended 31 March 2023, of increasing the number of hours of weekly service delivery and reducing reliance on grants. During 2023/24 the Charity undertook a number of initiatives with a view to facilitating such an increase in the number of hours of service-delivery in the future. These included the implementation of the Zuri Care Management System to streamline administration around the provision of Support Workers, recruitment of additional staff and greater use of volunteers to focus on back-office duties, with the aim of allowing the managers to focus on networking and the promotion and marketing of services. It is anticipated that the rebrand project started in 2024/25 will also play a role in meeting this goal.

## **ESSEX RESPITE & CARE ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025 - continued**

#### **PROVISION OF SERVICES**

There are now no contractually agreed minimum service requirements.

#### **QUALITY MANAGEMENT**

The Charitable 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 actively operated.

#### **RESERVES POLICY**

The Management Board has set an objective of maintaining a financial reserve sufficient for an orderly closure of the business, including an amount to cover redundancy payments, in the event of adverse contingencies. The sum required to achieve this at 31 March 2025 is approximately £51,000 compared with Unrestricted Fund net current assets at that date of £72,409.

#### **INVESTMENT POLICY**

At the present time the Charitable Company deposits monies that are not immediately required in bank accounts held with the Co-operative Bank plc and the Aldermore Bank plc. Whilst the Charitable 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 Charitable 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 Charitable Company is exposed have been reviewed and systems have been established to mitigate those risks where possible.

On behalf of the Trustees

*R Barclay*

Mr R W Barclay.  
Chair of the Trustees.

10 December 2025

Date:

## ESSEX RESPITE & CARE ASSOCIATION

### Independent Examiner's Report to the Trustees of Essex Respite & Care Association ('the Company')

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 2025 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the Independent Examiner's statement.

#### 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.

Mark Philpott BFP FCA  
Affinia (Chelmsford)  
Swift House,  
Ground Floor,  
18 Hoffmans Way  
Chelmsford CM1 1GU

*Mark Philpott*

10 December 2025

Date:



# ESSEX RESPITE & CARE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Fund	Restricted Funds	Endowment Fund	Total Funds 2025	Total Funds 2024
		£	£	£	£	£
<b>Income and Endowments from:</b>						
Donations & Legacies	3	31,834	-	-	31,834	96,697
Charitable Activities	4	237,029	9,000	-	246,029	250,754
Investment Income	5	1,515	16	3,563	5,094	1,628
Other		697	-	-	697	1,147
<b>Total Income and Endowments</b>		<b>£271,075</b>	<b>£9,016</b>	<b>£3,563</b>	<b>£283,654</b>	<b>£350,226</b>
<b>Expenditure on:</b>						
Charitable Activities	6	266,176	9,841	-	276,017	283,126
Raising Funds		-	750	-	750	1,050
<b>Total Expenditure</b>	7	<b>£266,176</b>	<b>£10,591</b>	<b>£-</b>	<b>£276,767</b>	<b>£284,176</b>
<b>Net Income /(Expenditure)</b>		<b>4,899</b>	<b>(1,575)</b>	<b>3,563</b>	<b>6,887</b>	<b>66,050</b>
Balances brought forward at 1 April 2024		67,612	3,308	75,124	146,044	79,994
<b>Balances carried forward at 31 March 2025</b>		<b>£72,511</b>	<b>£1,733</b>	<b>£78,687</b>	<b>£152,931</b>	<b>£146,044</b>

### Continuing Operations

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 11 to 16 form part of these accounts.

**BALANCE SHEET AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible fixed assets	9	1,312	1,027
<b>Investments</b>	10	78,440	-
<b>Current Assets</b>			
Debtors	11	26,396	21,139
Cash at bank and in hand		71,089	150,535
		97,485	171,674
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	12	24,306	26,657
<b>Net Current Assets</b>		73,179	145,017
<b>Net Assets</b>		£152,931	£146,044
<b>Funds</b>	13		
Unrestricted		72,511	67,612
Restricted		1,733	3,308
Endowment		78,687	75,124
		£152,931	£146,044

For the period ended 31 March 2025, the Charitable Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Neither the Members nor the Trustees have required the Charitable Company to obtain an audit of its financial statements for the year in question in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the Charitable Company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of the state of affairs of the Charitable Company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the Charitable Company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

*R Barclay*

Mr R W Barclay.

Chair of the Trustees.

10 December 2025

Date:

The notes on pages 11 to 16 form part of these financial statements.

## **ESSEX RESPITE & CARE ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

1. Essex Respite & Care Association is a private Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Suite One, Well Lane, Danbury, Essex, CM3 4AB.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention and are 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £1.

##### **Legal Status of the Charity**

The Charity is a private Charitable Company limited by guarantee incorporated in England and Wales and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

##### **Going concern**

At the time of approving the financial statements the Trustees have a reasonable expectation that that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees have adopted the going concern basis for the preparation of the financial statements.

##### **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds of the Charity which are subject to specific conditions from the donor as to how they may be used. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds are funds of the Charity which are to be used for specific purposes dependent on the operative provisions of each Deed of Gift. The provisions and use of each endowment fund are set out in the notes to the financial statements.

##### **Income**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. Gross interest on deposit funds held is included when receivable.

Cash donations, grants and gifts are recognised on receipt. Other donations, grants and gifts are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates as income in the year of receipt of the donation with any amounts of Gift Aid not received at year-end accounted for in debtors as accrued income.

##### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

##### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All

## **ESSEX RESPITE & CARE ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 - continued**

expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Expenditure on raising funds comprises fundraising costs incurred in seeking donations, grants and legacies.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the Charity and include financial and office costs.

#### **Tangible fixed assets**

Tangible fixed assets costing more than £100 are capitalised at their historical cost when purchased and subsequently measured at cost or valuation net of depreciation and any impairment losses.

Depreciation is provided to write off the cost or revaluated amount, less an estimated residual value, of all fixed assets over their expected economic useful lives on the following bases:

Fixtures and fittings - 25% on reducing balance

Information technology equipment - 50% on reducing balance

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

#### **Investments**

All realised and unrealised investment gains and losses are taken to the Statement of Financial Activities as they arise.

#### **Debtors**

Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

#### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors**

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

#### **Pension contributions**

The Charity operates a defined contribution pension plan which complies with the Pensions Act 2008 and to which all employees are entitled to join. The Charity pays fixed contributions into a separate entity and there are no further payment obligations with the assets of the plan being held separately from the Charity in independently administered funds.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Any amounts not paid at the end of the financial year are shown in accruals as a liability in the balance sheet.

#### **Taxation**

The Charity is exempt from corporation tax on its charitable activities.

#### **Critical accounting estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors including expectations of future events. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimate and assumptions will, by definition, seldom equal the related actual results.

The key assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year notably includes the estimation of the useful economic life of IT equipment.

# ESSEX RESPITE & CARE ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 - continued

### 3. VOLUNTARY INCOME

	2025	2024
	£	£
<b>Donations &amp; Legacies</b>		
Donations from Charitable Trusts	23,300	94,200
Donations from Organisations	250	1,535
Sponsorship - Fun Walk	1,717	796
Sponsorship - G & A Hyrox Doubles	2,246	-
Sponsorship - Ian King Bike Ride	1,078	-
Membership Subscriptions	102	84
Personal Donations	3,141	82
	<u>£31,834</u>	<u>£96,697</u>

### 4. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Fees for Services	237,029	230,254
Grants Received	9,000	20,500
	<u>£246,029</u>	<u>£250,754</u>

### 5. INVESTMENT INCOME

	2025	2024
	£	£
Interest Receivable	5,094	1,628
	<u>£5,094</u>	<u>£1,628</u>

### 6. CHARITABLE ACTIVITIES

	Unrestricted Fund	Restricted Funds	Endowment Fund	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
<b>Direct Costs</b>					
Wages, National Insurance, Pension	142,442	8,250	-	150,692	155,569
Travel	21,084	-	-	21,084	25,607
Care Receiver Activities	4,741	-	-	4,741	6,230
	<u>£168,267</u>	<u>£8,250</u>	<u>£-</u>	<u>£176,517</u>	<u>£187,406</u>
<b>Support Costs</b>					
Wages, National Insurance, Pension	71,758	-	-	71,758	68,974
Staff Training Courses	2,397	-	-	2,397	2,099
Telephones	2,729	-	-	2,729	2,755
Printing, Postage and Stationery	1,581	-	-	1,581	1,824
Rent and Rates	7,200	-	-	7,200	7,200
Insurances	1,123	-	-	1,123	1,016
Travel	693	-	-	693	643
Payroll Processing Charges	1,560	-	-	1,560	1,485
Marketing	302	-	-	302	0
Computer Costs	2,711	434	-	3,145	2,046
Support Worker Overheads	1,080	-	-	1,080	602
Recruitment	-	-	-	-	50
HR & Procedures	2,254	-	-	2,254	4,535
Depreciation	48	1,157	-	1,205	880
Sundry Expenses	893	-	-	893	469
	<u>£96,329</u>	<u>£1,591</u>	<u>£-</u>	<u>£97,920</u>	<u>£94,578</u>
<b>Governance Costs</b>					
Independent Examination Fee	£1,580	£-	£-	£1,580	£1,142
	<u>£266,176</u>	<u>£9,841</u>	<u>£0</u>	<u>£276,017</u>	<u>£283,126</u>
<b>Total Charitable Activities</b>					
	<u>£266,176</u>	<u>£9,841</u>	<u>£0</u>	<u>£276,017</u>	<u>£283,126</u>

# ESSEX RESPITE & CARE ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 - continued

### 7. EXPENDITURE ON

	Staff Costs £	Depreciation £	Other Costs £	Total 2025 £	Total 2024 £
Charitable Activities:					
Direct Costs	150,692	-	25,825	176,517	187,406
Support Costs	71,758	1,205	24,957	97,920	94,578
Governance Costs	-	-	1,580	1,580	1,142
Raising Funds	-	-	750	750	1,050
	<u>£222,450</u>	<u>£1,205</u>	<u>£53,112</u>	<u>£276,767</u>	<u>£284,176</u>

### 8. EMPLOYEES AND TRUSTEES

	2025 £	2024 £
<b>Staff Costs:</b>		
Wages and Salaries	212,026	214,386
National Insurance	5,175	4,984
Pension Costs	5,249	5,173
	<u>£222,450</u>	<u>£224,543</u>

	2025 Actual Number	2025 Full Time Equivalent	2024 Actual Number	2024 Full Time Equivalent
<b>Average Monthly Number of Employees during the Year:</b>				
Management and Supervision	3	1	3	1
Administration	2	1	2	1
Support Workers	15	6	13	7
	<u>20</u>	<u>8</u>	<u>18</u>	<u>9</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 2025.

### 9. TANGIBLE FIXED ASSETS

	Equipment £
<b>Cost:</b>	
At 1 April 2024	7,370
Additions	1,490
Retirements	(15)
At 31 March 2025	<u>£8,845</u>
<b>Depreciation:</b>	
At 1 April 2024	6,343
Charge	1,205
Retirements	(15)
At 31 March 2025	<u>£7,533</u>
<b>Net book value:</b>	
At 31 March 2025	<u>£1,312</u>
At 31 March 2024	<u>£1,027</u>

# ESSEX RESPITE & CARE ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 - continued

### 10. INVESTMENTS

	Investments £
<b>Cost:</b>	
At 1 April 2024	-
Additions	75,000
Revaluations	3,440
At 31 March 2025	<u>£78,440</u>
<b>Net book value:</b>	
At 31 March 2025	<u>£78,440</u>
At 31 March 2024	<u>£-</u>

All investments were fixed rate time deposits held for between three months and one year with the United Trust Bank Limited. All revaluations were for interest receivable.

No investment assets were held outside the UK.

The total of investments is a major part of the Edward Gostling Endowment Fund.

### 11. DEBTORS: Amounts falling due within one year

	2025 £	2024 £
Trade Debtors	25,300	20,075
Prepayments and Accrued Income	1,096	1,064
	<u>£26,396</u>	<u>£21,139</u>

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

	2025 £	2024 £
Trade Creditors	315	374
Other Creditors	23,991	26,283
	<u>£24,306</u>	<u>£26,657</u>

### 13. ANALYSIS OF FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Balance 31 March 2025 £
Unrestricted Fund	67,612	271,075	266,176	72,511
Restricted Funds:-				
(1) Support Staff	-	9,000	9,000	-
(2) Infection Control	774	11	103	682
(3) Information Technology	2,534	5	1,488	1,051
Total Restricted Funds	3,308	9,016	10,591	1,733
Endowment Fund	75,124	3,563	-	78,687
Total Funds	<u>£146,044</u>	<u>£283,654</u>	<u>£276,767</u>	<u>£152,931</u>

For description of Restricted Funds and Endowment Fund see under Note 14.

**ESSEX RESPITE & CARE ASSOCIATION****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 - continued****14. COMPARATIVES FOR THE ANALYSIS OF FUNDS**

	Balance 1 April 2023 £	Income £	Expenditure £	Balance 31 March 2024 £
Unrestricted Fund	74,452	254,532	261,372	67,612
Restricted Funds:-				
(1) Support Staff	-	15,000	15,000	-
(2) Infection Control	952	10	188	774
(3) Information Technology	4,590	48	2,104	2,534
(4) Activities	-	5,512	5,512	-
Total Restricted Funds	5,542	20,570	22,804	3,308
Endowment Fund	-	75,124	-	75,124
Total Funds	£79,994	£350,226	£284,176	£146,044

**FUND DESCRIPTIONS:****RESTRICTED FUNDS:-**

- (1) Income specifically received for the employment of support staff.
- (2) Income specifically received for purchases needed to operate during a pandemic.
- (3) Income specifically received for expenditure on computers and computer systems.
- (4) Income specifically received for taking clients into the wider community.

**ENDOWMENT FUND:-**

All monies relate to the capital of and income accruing to The Edward Gostling Fund. The Fund's capital was received in March 2024 and is to be held for five years following which it may be used for any purpose which furthers the Charity's objectives. However, in the interim The Edward Gostling Fund may be used to bolster the Charity's reserves if they have fallen to an unacceptable level at the end of an accounting year subject to reserves not exceeding four months operating costs.

**15. ANALYSIS OF NET ASSETS AT 31 MARCH 2025**

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Total £
Unrestricted Fund	102	-	72,409	72,511
Restricted Funds	1,210	-	523	1,733
Endowment Fund	-	78,440	247	78,687
Total Funds	£1,312	£78,440	£73,179	£152,931

**16. LIMITED LIABILITY**

The Charitable Company's liability is limited by guarantee.

**17. ULTIMATE CONTROLLING PARTY**

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