

Company number: 4164966

Charity number: 1085761

CARERS SUPPORT MERTON
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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LEGAL AND ADMINISTRATIVE DETAILS

Trustees

S De Morgan
R Kinsella
M Ribton (Chair)
C Tyson (Treasurer)
J Tyson
T Weight (appointed 3rd July 2024)

Principal/Registered Office

The Vestry Hall
336-338 London Road
Mitcham
Surrey
CR4 3UD

Independent examiner

Jason Foxwell FCCA FCIE
PO Box 9846
Poole
BH15 9JZ

Principal bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also directors for the purposes of the Companies Act 2006) present their annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

TRUSTEES

All trustees give their time voluntarily and receive no benefits from the Charity. The trustees serving during the year and to the date of this report were as follows:

S De Morgan
R Kinsella
M Ribton (Chair)
C Tyson (Treasurer)
J Tyson
T Weight (appointed 3rd July 2024)

PRINCIPAL ACTIVITY

The charitable company's principal activity was to provide information and support to carers of persons resident in the London Borough of Merton, who are frail or ill or who have a disability or a mental health problem, or such Local Authority area as the trustees shall see fit. This year no services have been provided following a Special General Meeting on 21st March 2024, where the trustees' decision to wind up the charity was ratified.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Carers Support Merton is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 8 February 2001 as amended at the Annual General Meeting on 18 October 2012. It is registered as a charity with the Charity Commission.

Appointment of new trustees

As set out in the Articles of Association, the Charity requires a minimum of three trustees (collectively referred to as 'the Board'), the Board endeavours to ensure that considerably more than this number are in office at all times. Trustees are chosen to give the Board a wide range of experiences and professional skills. The trustees may co-opt a person as a trustee, but that person must resign and offer him/herself for re-election at the next Annual General Meeting ('AGM'). One third of the Board members, in rotation, must resign each year and may offer themselves for re-election, and no trustee may serve for more than six years in succession unless the Board unanimously agrees an extension. All members are circulated with invitations to nominate trustees prior to the AGM.

Trustee recruitment and induction

New trustees undergo an orientation session to brief them on their legal obligation under the Charity and company law, the content of the Memorandum and Articles of Association, the committee and the decision-making processes, the business plan and recent financial performance of the Charity.

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Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Governance and organisational structure

The Board of Trustees administers the Charity and generally meets four times a year. A Finance Committee, chaired by the Treasurer, meets at least four times per year to review financial performance and other matters requiring detailed consideration before presentation to the Board. Other committees, which meet on a quarterly basis, are Staff and Volunteers and Communication and Fundraising.

Management

Day to day management and decision making of the Charity is delegated to the Chief Executive Officer who works closely with the senior management team and other staff to fulfil the Charity's objectives and ensure the smooth and effective running of the organisation. The Chief Executive Officer reports to the Chair and the Board. To facilitate effective operations, the Chief Executive Officer has delegated authority, within the terms of delegation approved by the Board, for operational matters including finance and employment.

Senior Management Team

Tracy Weight	Chief Executive Officer (Redundant 30 th June 2024)
Bei Yang	Finance Officer (Redundant 31 st May 2024)

The directors, who are the Charity's Trustees, and the senior management team, comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year.

The pay of all staff, including the senior management team, is reviewed annually. The Trustees benchmark against pay levels in other local charities of a similar size and other charities of a similar nature. All staff are appraised annually with supervision being conducted throughout the year including reviewing responsibilities and development needs. Pay of any staff member, including any member of the senior management team, may be reviewed more frequently should there be any change in role and/or responsibility.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work with the Charity.

The Charity works with other charitable and other not for profit organisations in the furtherance of its objectives. Any connection between a trustee or senior manager of the Charity with a service user, external contractor or supplier of services is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Furthermore, all Trustees complete an annual declaration of interests form.

All related party transactions are managed in accordance with the Charity's conflicts of interest policy. All transactions and activities involving organisations in which a trustee may have an interest are conducted at arm's length and in accordance with the Charity's financial and procurement procedures.

In the current year no such related party transactions were reported.

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Use of volunteers

Volunteers have supported Carers Support Merton over the years, all left the organisation on 31st March 2024. Those who wished to continue to volunteer were provided with information to support them to seek opportunities with other organisations.

AIMS AND OBJECTIVES

Objective

The objective of Carers Support Merton is to provide information and support to carers of persons who are frail or ill or who have a disability or who have a mental health problem and are resident in the London Borough of Merton or such Local Authority areas as the Trustees shall see fit.

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. We believe that we have complied with this; and seek to demonstrate this within this report. Our objects and funding limit the services we provide to those detailed in our charitable objectives.

The Carers Trust defines a carer as *"... someone of any age who provides unpaid support to family or friends who could not manage without this help. This could be caring for a relative, partner or friend who is ill, frail, disabled or has mental health or substance misuse problems"*.

We support Carers over the age of 5 years who need our help. We know that anyone can become a Carer; Carers come from all walks of life, all cultures and can be of any age. Many feel they are doing what anyone else would in the same situation; looking after their mother, son or best friend and just getting on with it.

AIMS

Our vision is to achieve a society, which values its (unpaid) carers.

Our mission is to empower unpaid carers to live a fulfilling life. We do this by providing a range of services, such as advice and information, advocacy, benefit checks, workshops, peer support, counselling, and respite from their caring role.

Our values are:

- **Inclusive** – We embrace diversity and treat everyone as an individual
- **Caring and compassionate** – We show empathy and treat carers, their families and each other with kindness, going the 'extra mile' to make a difference
- **Honest, open and reliable** – We do what we say we will
- **Client focused** – We listen to carers' needs and views, and ensure they remain central to everything we do
- **Continuously improving** – We are inspirational and innovative about what we can achieve for carers and always strive to remain current, progressive and relevant
- **Collaborative** – We actively seek collaboration and partnership with other organisations to ensure that carers have access to the best expertise and are supported in the most efficient and effective ways.

**CARERS SUPPORT MERTON
YEAR ENDED 31 MARCH 2025**

ACTIVITIES, ACHIEVEMENT AND PERFORMANCE

This year the trustees have proceeded to close the charity. This was following competitive recommissioning of Carers services by the London Borough of Merton in Autumn 2023, In January 2024 Carers Support Merton learnt that it had not been successful in being selected to continue to provide their service to Carers post 1st April 2024. The majority of staff transferred to the employment of the new provider, Carers First. Merton Mencap, a long-standing partner of Carers Support Merton continued its role with Carers First supporting Carers of adults with a Learning Disability. Four staff were made redundant, due to their roles not falling under Transfer of Undertakings (Protection of Employment (TUPE) regulations.

Carers Support Merton have advocated for the needs of all Carers, including marginalised communities, and in this year we used remaining surplus funds to make small grants to other organisations to enable them to provide activities and support to Carers.

Organisation	Purpose	Amount
Polka Theatre	Theatre workshop for Young Carers	£8,500
Jigsaw 4 U	Activities for Young Carers	£10,000
Jigsaw 4 U	Contribute towards mental health peer support programme for adult Carers	£10,000
Merton Mencap	Contribute towards 1:1 support for Carers of adults with a Learning Disability	£20,000
Avanti	Wellbeing support groups for Carers	£10,000
	Total	£58,500

No further expenditure was incurred in 2024 – 2025 and remaining funds of £26,646.11, after all bank charges were transferred to Merton Mencap to be ringfenced for support to Carers in Merton.

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YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Financial Statements

The financial statements, including the notes, have been prepared in compliance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" 2015 (FRS 102). The analysis of income and expenditure reflects the classification of activities, together with costs relating to administration.

Statement of Financial Activities

The Statement of Financial Activities is shown on page 14, with a more detailed analysis of income and expenditure within the notes to the financial statements. The total income for the year was £1,487, accrued through investment return and a small donation. Total expenditure for the year was £103,501. This included closing down costs and funds awarded to other organisations in the form of small grants to enable them to continue to support Carers in Merton. A total of £26,633 remains. The trustees have agreed that this sum, minus any final costs, for example, bank charges will be transferred to Merton Mencap to support their continued work with Carers in Merton on the closure of our bank account.

Principal funding sources

The charity's main source of funding is contracts and grants, but it has not received any income through these sources in 2024 – 2025.

Balance Sheet

The net effect of the above has led to overall reserves of £26,633.

Investment policy and objectives

The investment policy is, in conjunction with the reserves policy requirements (below), to spread its financial assets so as to earn returns, which at least are higher than inflation while taking low risks of default. Accordingly, the policy is to spread the assets between bank deposits (which are government guaranteed as to repayment), which earn the highest rate of interest consistent with ease of access, and investment funds which are suitable for charities. The policy is to keep at least 50% of the assets as deposits, subject to working capital requirements, and to invest the remainder in long term funds.

Reserves policy

Our policy is for unrestricted reserves to maintain a minimum of shut down cost, and aim to accumulate 3-6 months of operating costs. Due to the loss of its primary income source the charity is unlikely to be able to maintain this level of reserves, hence the decision to cease activity.

Risk management

The Trustees have overall responsibility for ensuring the Charity has the most appropriate and effective control systems to safeguard the organisation and any of its assets. These controls protect the organisation against fraud and other irregularities. This role and the associated practices offer reassurance that:

- The charity's assets are safeguarded against unauthorised use or disposition;
- Proper and reliable financial controls are maintained; and
- The Charity complied with all relevant legislation and regulations.

**CARERS SUPPORT MERTON
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In taking the decision to wind up the charity at the point it did, the Trustees have ensured that the charity can meet all of its financial and legal responsibilities and that the maximum amount of remaining funds could be utilised by other organisations to contribute to providing support for Carers in Merton.

**CARERS SUPPORT MERTON
YEAR ENDED 31 MARCH 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and UK Accounting Standards.

Company law requires the directors to prepare financial statements for each financial year. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statement comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

In preparing this report, the Trustees have taken advantage of the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees and signed on their behalf by:



Michael Ribton
Trustee and Chair

Date: Dec 22 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARERS SUPPORT MERTON FOR THE YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the accounts of the Charitable Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Charitable Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charitable Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jason Foxwell

Jason Foxwell FCCA FCIE
independent-examiner.net
PO Box 9846, Poole, BH15 9JZ

Date: Dec 23 2025

**CARERS SUPPORT MERTON
YEAR ENDED 31 MARCH 2025**

**STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income from:					
Donations and legacies		355	-	355	3,687
Income from charitable activities	2				
Adult Carers		-	-	-	416,738
Young Carers		-	-	-	76,115
Investments		1,132	-	1,132	6,496
Total income		1,487	-	1,487	503,036
Expenditure on:					
Charitable activities					
Adult Carers		30,485	60,106	90,591	541,557
Young Carers		-	18,500	18,500	79,921
Core Activities		73,016	-	73,016	166
Total expenditure		103,501	78,606	182,107	621,644
Net income/(expenditure) before other gains and losses		(102,014)	(78,606)	(180,620)	(118,608)
Gain on revaluation of pension liability		-	-	-	(355)
Net movement in funds		(102,014)	(78,606)	(180,620)	(118,963)
Reconciliation of funds:					
Total funds brought forward		123,511	83,741	207,252	326,215
Total funds carried forward	15	21,497	5,135	26,632	207,252

All of the charity's activities are expected to cease within twelve months of these accounts.

The notes on pages 13 to 17 form an integral part of these accounts.

**CARERS SUPPORT MERTON
YEAR ENDED 31 MARCH 2025**

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Current Assets			
Debtors	11	-	1,558
Cash at bank		26,633	220,063
		<u>26,633</u>	<u>221,621</u>
Creditors: amounts falling due within one year	12	-	(13,711)
Net current assets		<u>26,633</u>	<u>207,910</u>
Total assets less current liabilities			207,910
Creditors: amounts falling due after more than one year	13	-	(658)
NET ASSETS		<u>£26,633</u>	<u>£207,252</u>
The funds of the charity:			
Restricted funds	16	5,135	83,741
Unrestricted income funds		21,497	123,511
		<u>£26,633</u>	<u>£207,252</u>

The trustees consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 (the Act) and members have not required the company to obtain an audit for the year in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at 31 March 2025. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The accounts were approved by the trustees, authorised for issue and signed on their behalf by:



Michael Ribton
Trustee and Chair

Date: Dec 22 2025



Chris Tyson
Trustee and Treasurer

Date Dec 22 2025

The notes on pages 13 to 17 form an integral part of these accounts

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1. Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Carers Support Merton is a charitable company limited by guarantee and registered in England and Wales. The registered office and company registration number are detailed on page 1. The nature of the Charity's operations and its principal activities are set out in the Trustees' Report.

Carers Support Merton meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2. Going Concern

The trustees have made the decision that the charity is no longer a going concern and are in the process of closing the charity.

1.3. Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Where necessary, a quarterly report is sent to the donor detailing the expenditure.

1.4. Income

Income is included in the Statement of Financial Activities when the charitable company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. Some the management and activity of the Charity is carried out by volunteers. In accordance with the Charities SORP (FRS102), the volunteer time is not given a monetary value for inclusion in the financial statements.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income received in advance of a specific Adult or Young Carers' activity or provision of other specified service is deferred until the criteria for income recognition are met.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

1.5. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred. It is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6. Grants paid to individuals

Certain grants are applied for on behalf of clients and, where these applications are successful, the amounts received are expended in accordance with the terms and conditions of the grant application.

2. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
<i>Grants and contracts received are as follows:</i>		
London Borough of Merton	-	467,190
Wimbledon District Nursing & Midwifery Benevolent Society	-	1,548
Wimbledon Foundation	-	22,500
Other grants and donations	-	1,615
	<u>£nil</u>	<u>£492,853</u>

All the grants and contracts received are for restricted purposes.

3. GRANTS PAID TO INDIVIDUALS

	2025	2024
	£	£
Adult Carers	<u>£nil</u>	<u>£50,000</u>

4. GOVERNANCE COSTS

	2025	2024
	£	£
Independent examiner	<u>£1,025</u>	<u>£1,475</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

5. STAFF COSTS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	51,276	416,431
Social security costs	2,052	32,787
Other pension costs	674	9,635
	<u>£54,002</u>	<u>£458,853</u>

No employees had employee benefits in excess of £60,000 (2024: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The key management personnel of the Charity comprise the Trustees (unpaid), the Chief Executive Officer, Operations and Finance Manager. The total employee benefits of the key management personnel of the Charity were £37,937 (2024: £106,922).

The average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2025	2024
Average number of employees	0.8	12.2

6. TRUSTEES' REMUNERATION AND BENEFITS

The Charity's Trustees were not paid and did not receive any other benefits, nor were reimbursed and expenses during the year (2024: £nil).

7. TRANSACTIONS WITH RELATED PARTIES

There were no related party transactions during the year.

**CARERS SUPPORT MERTON
YEAR ENDED 31 MARCH 2025**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

9. DEBTORS

	2025	2024
	£	£
Trade debtors	nil	£1,558
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2023
	£	£
Trade creditors	-	11,015
Other creditors and accruals	-	2,696
	<u> </u>	<u> </u>
	£nil	£13,711
	<u> </u>	<u> </u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Pension liabilities	£nil	£658
	<u> </u>	<u> </u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Current assets	21,497	5,135	26,632	221,621
Creditors due within one year	-	-	-	(13,711)
Creditors due in more than one year	-	-	-	(658)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	£21,497	£5,135	£26,632	£207,252
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**CARERS SUPPORT MERTON
YEAR ENDED 31 MARCH 2025**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

13. RESTRICTED FUNDS

	Opening balance	Income	Expenditure	Closing balance
	£	£	£	£
Adult Carer Project	60,106	-	(60,106)	-
Young Carer Project	23,635	-	(18,500)	5,135
	<u>£83,741</u>	<u>£nil</u>	<u>£(78,606)</u>	<u>£5,135</u>

The Adult Carer Project is the provision of Care Act assessments, information, advice and respite activities to adult carers.

The Young Carer Project is the provision of information, advice, advocacy, respite activities and mentoring to young carers aged 17 and under, and also to those in transition aged 16 to 24 years.

14. LIABILITY

The Charity is a private company limited by guarantee. The liability of the members is limited to one pound.



15. CAPITAL COMMITMENTS

None.

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