

REGISTERED COMPANY NUMBER: 05046597 (England and Wales)

REGISTERED CHARITY NUMBER: 1111422

**Report of the Trustees and**

**Unaudited Financial Statements for the Year Ended 31st March 2022**

**for**

**UNITED FOSTER CARERS ASSOCIATION**

MastersFuller  
Chartered Certified Accountants  
38 Salisbury Road  
Worthing  
West Sussex  
BN11 1RD

**UNITED FOSTER CARERS ASSOCIATION**

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**for the Year Ended 31st March 2022**

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# **UNITED FOSTER CARERS ASSOCIATION**

## **Report of the Trustees** **for the Year Ended 31st March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objectives of UFCA are to promote 'the benefit of children in the care of foster families, particularly but not exclusively in the county of West Sussex, by provision of, or assistance in the provision of facilities, advice and such other services as the trustees shall decide'.

#### **Main activities for public benefit**

The charity provides playscheme activities, days out for children and family days, and residential activities for under 12's and 13 - 18 year olds at activity centres. The charity also hosts parties for Easter, Halloween, Christmas and a large summer get together. The charity provides advocacy and information to support and help carers.

#### **How our activities deliver public benefit**

The charity puts together social activities to provide days out and fun for carers, their children and foster children so they have the opportunity to meet and share experiences. Advocacy is also provided to help carers through the difficult parts of their jobs and members of the committee sit on panels to work with Social Services and represent the carers. When planning activities the Trustees comply with the Association's public benefit requirements in accordance with Section 17 of the Charities Act 2011, the guidance from the charity commission and its own charitable aims and objectives.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The charity provided social activities throughout the year including a Christmas event and cultural excursions. The annual celebration dinner was attended by over 150 carers, family, friends and social services.

### **FINANCIAL REVIEW**

#### **Financial position**

The charity has maintained a strong financial position with an appropriate level of cash to meet immediate financial commitments and to provide some flexibility in case of unexpected events. While expenditure exceeded income, this was a result of the trustees decision to release some of the reserves and use it on increased days out and activity expenditure.

#### **Principal funding sources**

UFCA receives its core funding from West Sussex County Council. Further income is produced from fundraising activities and donations.

#### **Investment policy and objectives**

Under its Memorandum and Articles of Association UFCA has the power to make any investment it thinks fit. The trustees have considered the most appropriate policy for the investment of funds and has decided that Bank Deposit Accounts and Fixed Term Bonds satisfy its requirements of securing some return on financial reserves for a minimum of risk.

#### **Reserves policy**

It is the policy of the UFCA to hold in reserve a sum which would allow the charity to continue providing activities for carers in the event of the loss/ reduction of grants from West Sussex County Council.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

United Foster Carers Association (UFCA) is a charitable company limited by guarantee which was incorporated on 17th February 2004. UFCA was registered as a charity on 23rd September 2005. The incorporated UFCA was established under a Memorandum and Articles of Association which set its objects and powers, and is governed under its Articles of Association. In the event of UFCA being wound up members are required to contribute an amount not exceeding £1.

**Report of the Trustees**  
**for the Year Ended 31st March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The directors of UFCA are also Charity Trustees for the purposes of charity law. Under the Articles of Association the trustees must number at least three and not more than twelve. New trustees are volunteers who are voted by the committee members. If there are vacancies a trustee can be co-opted at any time during the year but must retire at the next Annual General Meeting.

**Organisational structure**

The trustees meet at least three times a year with senior management to discuss policies, procedures and any other issues that affect the way the children are cared for.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05046597 (England and Wales)

**Registered Charity number**

1111422

**Registered office**

38 Salisbury Road  
Worthing  
West Sussex  
BN11 1RD

**Trustees**

M F Eames  
L F O'Keeffe  
N W Stow  
P Burt (resigned 27.10.21)

**Company Secretary**

N W Stow

**Independent Examiner**

MastersFuller  
Chartered Certified Accountants  
38 Salisbury Road  
Worthing  
West Sussex  
BN11 1RD

Approved by order of the board of trustees on 17th June 2022 and signed on its behalf by:



N W Stow - Trustee



**Independent Examiner's Report to the Trustees of**  
**United Foster Carers Association (Registered number: 05046597)**

**Independent examiner's report to the trustees of United Foster Carers Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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 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.

I M Walker FCCA  
MastersFuller  
Chartered Certified Accountants  
38 Salisbury Road  
Worthing  
West Sussex  
BN11 1RD

17th June 2022

**UNITED FOSTER CARERS ASSOCIATION**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31st March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		4,429	875
<b>Charitable activities</b>			
Grant		7,482	7,422
Contract for activities		11,000	11,000
Contract for helpline		-	5,500
Support with insurance costs		715	715
Support with advocacy costs		2,644	574
Other trading activities	2	2,915	5,017
Investment income	3	13	278
<b>Total</b>		<b>29,198</b>	<b>31,381</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General costs		8,743	18,672
Expenses		24,029	8,389
Governance costs		780	780
<b>Total</b>		<b>33,552</b>	<b>27,841</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(4,354)</b>	<b>3,540</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>45,344</b>	<b>41,804</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>40,990</b>	<b>45,344</b>

The notes form part of these financial statements

**Balance Sheet**  
**31st March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	364	2,904
Investments	7	18,582	26,569
Cash at bank		23,003	16,830
		<u>41,949</u>	<u>46,303</u>
 <b>CREDITORS</b>			
Amounts falling due within one year	8	(959)	(959)
		<u>40,990</u>	<u>45,344</u>
 <b>NET CURRENT ASSETS</b>			
		<u>40,990</u>	<u>45,344</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>40,990</u>	<u>45,344</u>
 <b>NET ASSETS</b>			
		<u>40,990</u>	<u>45,344</u>
 <b>FUNDS</b>			
Unrestricted funds		40,990	45,344
 <b>TOTAL FUNDS</b>		<u>40,990</u>	<u>45,344</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view 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 financial statements 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 17th June 2022 and were signed on its behalf by:



M F Eames - Trustee

The notes form part of these financial statements

# UNITED FOSTER CARERS ASSOCIATION

## Notes to the Financial Statements for the Year Ended 31st March 2022

### 1. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in sterling and on the basis that there are no material uncertainties about the ability of the charitable company to continue.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Taxation**

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

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The charity has no restricted funds.

### 2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Raffles and rags	384	-
Dinner and dance	2,500	5,000
Fundraising	31	17
	<u>2,915</u>	<u>5,017</u>

### 3. INVESTMENT INCOME

	2022	2021
	£	£
Fixed term deposit account interest	<u>13</u>	<u>278</u>



**UNITED FOSTER CARERS ASSOCIATION**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2022**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

The following amounts were paid to the trustees (4 trustees, 2021 :4) for their time and expenses:

	<b>2022</b>	2021
	<b>£</b>	£
Activities	<b>828</b>	4,630
Helpline	-	5,292
Sundries	<b>31</b>	55
General running costs	<b>4,050</b>	4,986

**5. INDEPENDENT EXAMINERS REMUNERATION**

The financial statements include £780 (2021: £780) paid to the independent examiner.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Trade debtors	<b>185</b>	-
Prepayments	<b>179</b>	2,904
	<b>364</b>	2,904

**7. CURRENT ASSET INVESTMENTS**

	<b>2022</b>	2021
	<b>£</b>	£
Fixed term bond	<b>18,582</b>	26,569

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Income in advance	<b>179</b>	179
Accrued expenses	<b>780</b>	780
	<b>959</b>	959

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**UNITED FOSTER CARERS ASSOCIATION**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Carers Contributions	4,429	875
<b>Other trading activities</b>		
Raffles and rags	384	-
Dinner and dance	2,500	5,000
Fundraising	31	17
	<hr/> 2,915	<hr/> 5,017
<b>Investment income</b>		
Fixed term deposit account interest	13	278
<b>Charitable activities</b>		
Contract for providing activities	11,000	11,000
Contract for providing helpline	-	5,500
Support with insurance costs	715	715
Grant	7,482	7,482
Advocacy	2,644	514
	<hr/> 21,841	<hr/> 25,211
<b>Total incoming resources</b>	<hr/> 29,198	<hr/> 31,381
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	715	715
Activities	17,728	13,330
Helpline	8	5,342
Dinner and dance	5,793	-
Sundries	214	257
General running costs	5,952	6,823
Advocacy	2,362	594
	<hr/> 32,772	<hr/> 27,061
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	780	780
<b>Total resources expended</b>	<hr/> 33,552	<hr/> 27,841
<b>Net (expenditure)/income</b>	<hr/> <hr/> (4,354)	<hr/> <hr/> 3,540

This page does not form part of the statutory financial statements