

KINSHIP CARERS

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED COMPANY NUMBER: 05943911 (England and Wales)

REGISTERED CHARITY NUMBER: 1122907

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**KINSHIP CARERS
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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**KINSHIP CARERS
CHARITY & COMPANY INFORMATION**

Charity Name
Kinship Carers

Registered Company Number
05943911 (England and Wales)

Registered Charity Number
1122907

Registered Office
Ellergreen Community Centre
Ellergreen Road
Norris Green
Liverpool
L11 2RY

Trustees/Directors
C. Cadwallader
S. Davis-McCardle
S. Lee
M. Thomas
H. Gearing
A. Wells
E. Kielty (resigned 5 May 2023)
A.J. Thompson
S. Cunningham ✓

Bankers
TSB Bank
PO Box 373
LS14 9GQ

Independent Examiner
Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

**KINSHIP CARERS
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2023**

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 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011, Companies Act 2006 and the '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)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a registered company limited by guarantee incorporated in September 2006 and registered as a charity in February 2008. The governing document is the company's Memorandum and Articles of Association.

Organisational Structure

The trustees, who are also directors, are appointed in accordance with procedures set out in the company's Memorandum and Articles of Association.

It is managed by an Executive Committee of trustees and meetings are held monthly and agenda items include finance, health and safety and staff reports.

Every member of the charity undertakes to contribute such amount as required (not exceeding £10) if the charity should be wound up.

Risk identification and management

The trustees have conducted a review of the major risks to which the charitable company is exposed and, where appropriate, systems and procedures have been established to mitigate

Public Benefit

When planning and programming activities for Kinship Families in Liverpool, the Trustees are mindful of the Charity Commissions guidelines on Public Benefit.

OBJECTIVES AND ACTIVITIES

The object of the charitable company is to provide the relief of need among families affected by drug/alcohol abuse, mental health problems and bereavement, particularly, but not exclusively, by the provision of support, advice, advocacy and education for the members of those families who may benefit from such services.

ACHIEVEMENT AND PERFORMANCE

Kinship Carers Liverpool are going from strength to strength with a great deal of recognition both locally and nationally. We can only perform and achieve as well as we do due to the continued support and funding from Big Lottery Community Fund, Steve Morgan Foundation, The Tudor Trust, PH Holt, and Garfield Weston. They enable us to provide a comprehensive service, raise the profile of Kinship families and most particular with our national Kinship Carers week in October. We also receive additional funding from HAF which allows us to provide lunches which promotes healthy eating and healthy activities, this also helps our Kinship families towards the cost-of-living crisis.

The service continues to adapt and develop to meet the ever-changing challenges faced by Kinship families whose needs are often complex, long lasting and distressing. We have employed more sessional workers to offer specific areas of work including podcasts, emotional well – being, peer group support and meditation. A law clinic is operational once a month to offer legal advice and pro-bono work and an intern placement from LJMU was successful in evaluating some aspects of the service. Volunteers and Social Work trainees also contribute significantly to the enhancement of a service to Kinship families across the city.

Campaigning for the rights of Kinship Families continues to be a primary focus of the service, demonstrated by the launch of the UK's first Kinship Charter in March 2023. In conjunction with Liverpool City Council, the main purpose of the charter is to work collaboratively with Social Care and other relevant services to ensure that all Kinship Carers and Kin Kids receive an equitable service one which meets all their needs and entitlements. The longer-term aim is for the Kinship Carer Charter to be adopted nationally.

Liverpool Kinship families continue to be a voice locally and nationally, influencing procedures, legislation, and policies. They are proactive in raising awareness by contributing to training programmes, meeting with key legislators and educators to ensure the rights of Kin kids and their families are fully recognised and fairly acted upon.

How did the team do this?

Our staff continually update their training to offer the best support to our families. Staff have a very close relationship with carers and the project is seen as a partnership which is continuing to grow in numbers and in experience. We will continue to grow and develop what we know works i.e., one-to-one support, group work and peer support. We are always eager to listen and take on new ways of working.

Targets

- 100% of our Kinship Families have access to Priority One Gym passes enabling them to improve their physical and mental wellbeing.
- 100% Feel less isolated
- 95% of Kin Children had new experiences
- 100% Kin Families felt more able to get their voices heard through campaigning

FINANCIAL REVIEW

Total income in the year was £144,148 (2022: £182,298) of which £133,100 (2022: £179,103) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £156,133 (2022: £166,165) leaving a deficit for the year of £11,985 (2022 surplus: £16,133).

At 31 March 2023 the charitable company's reserves stood at £134,368 (2022:£146,353) of which £97,728 (2022:£114,920) represented restricted funds.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves, at a level to cover redundancy provisions and three months running costs should no further funding be received. At the end of the financial year the unrestricted funds totalled £41,640 and was sufficient to cover these costs.

Plans for Future Periods

We continue to work in partnership with other agencies to ensure maximum resources and support for all Kinship Families and will always consult, involve and often take the lead from our families to ensure their issues and needs are recognised and resolved. We aim to provide a bespoke parenting course for all new carers, allowing our established carers to take an active role in this and pass on their experiences of what works and what does not. Technology will play a big part in our future plans; this is how our young people and a lot of our carers communicate and we welcome new projects that this will open up for us.


KINSHIP CARERS
STATEMENT OF TRUSTEES RESPONSIBILITIES
For the year ended 31 March 2023

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board


.....

M. Thomas

Date: 30-6-23
.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINSHIP CARERS

I report on the accounts for the year ended 31 March 2023 set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of the company for the purpose of company law, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *S. Leonard*

Date: *30-6-23*

Name: Stephen Leonard BA, FCCA
Counting For Communities Ltd
16 Holmwood Drive,
Liverpool, L37 1PQ

KINSHIP CARERS
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
INCOMING RESOURCES					
Incoming & endowments from:					
Donations and legacies	2	10,048	-	10,048	2,213
Charitable activities	3	1,000	133,100	134,100	180,085
Other trading activities	4	-	-	-	-
Investments	5	-	-	-	-
Total income		11,048	133,100	144,148	182,298
RESOURCES EXPENDED					
Raising funds		-	-	-	-
Charitable activities	6	815	155,318	156,133	166,165
Total expenditure	7	815	155,318	156,133	166,165
Net income / (expenditure) for the year before transfers		10,233	(22,218)	(11,985)	16,133
Transfer between funds		(26)	26	-	-
Net income / (expenditure) for the year		10,207	(22,192)	(11,985)	16,133
RECONCILIATION OF FUNDS					
Total funds brought forward	13	31,433	114,920	146,353	130,220
TOTAL FUNDS CARRIED FORWARD		41,640	92,728	134,368	146,353

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

KINSHIP CARERS
BALANCE SHEET at 31 March 2023
Registration Number: 05943911

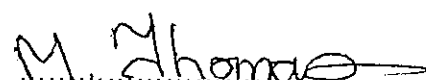
	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	-	27	27	37
CURRENT ASSETS					
Debtors	10	-	-	-	-
Cash at bank and in hand	11	42,455	96,375	138,830	147,128
		42,455	96,375	138,830	147,128
CREDITORS					
Amounts falling due within one year	12	(815)	(3,674)	(4,489)	(812)
NET CURRENT ASSETS		41,640	92,701	134,341	146,316
TOTAL ASSETS LESS CURRENT LIABILITIES		41,640	92,728	134,368	146,353
FUNDS	13				
Unrestricted funds				41,640	31,433
Restricted funds				92,728	114,920
TOTAL FUNDS				134,368	146,353

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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


M. Thomas

30-6-23
Date

The notes form part of these financial statements

KINSHIP CARERS
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' 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). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants and Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

Fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Fixtures and Fittings - 25% reducing balance

All equipment, fixtures and fittings with an original cost of less than £750, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

Fund accounting

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

KINSHIP CARERS
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
2 Donations and legacies				
Donations	10,048	-	10,048	2,213
	<u>10,048</u>	<u>-</u>	<u>10,048</u>	<u>2,213</u>
3 Charitable activities				
Tudor Trust	-	20,000	20,000	20,000
Steve Morgan Foundation	-	25,000	25,000	12,500
HAF/Opal	-	32,000	32,000	35,320
Big Lottery Community Fund	-	25,000	25,000	25,000
Cash for kids	-	3,600	3,600	-
Big Lottery Kinship Together	-	25,000	25,000	-
Torus	-	2,500	2,500	-
Other small grants	1,000	-	1,000	982
PH Holt Foundation	-	-	-	10,000
Merseyside Play Action Council	-	-	-	1,000
Liverpool City Council	-	-	-	40,000
SMF	-	-	-	14,583
Big Help	-	-	-	700
Garfield Weston	-	-	-	20,000
	<u>1,000</u>	<u>133,100</u>	<u>134,100</u>	<u>180,085</u>
4 Other trading activities				
Other trading activities	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5 Investments				
Bank interest receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

KINSHIP CARERS
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
6 Resources Expended				
Charitable activities				
Governance Costs - see below	815	-	815	775
Salaries	-	90,452	90,452	79,426
Sessional staff salaries	-	1,071	1,071	1,621
Therapist	-	760	760	240
Payroll fee	-	514	514	531
Transport	-	8,145	8,145	4,403
Materials & activities	-	6,040	6,040	14,840
Trips	-	18,752	18,752	5,059
Telephone	-	1,366	1,366	1,276
Training	-	383	383	579
Rent	-	3,389	3,389	3,334
Room hire	-	3,332	3,332	1,365
Consultancy/Legal & prof	-	-	-	880
Sundry/other costs	-	349	349	280
Donations to good causes	-	3,898	3,898	31,655
Food & refreshments	-	8,922	8,922	11,119
Postage & stationery	-	2,109	2,109	1,188
Volunteer expenses	-	130	130	235
Insurance	-	523	523	468
Recruitment	-	-	-	235
IT equipment & support	-	5,173	5,173	6,643
Depreciation	-	10	10	13
	<u>815</u>	<u>155,318</u>	<u>156,133</u>	<u>166,165</u>
Included in Governance costs				
Independent examiner's fees	<u>815</u>	<u>-</u>	<u>815</u>	<u>775</u>
	<u>815</u>	<u>-</u>	<u>815</u>	<u>775</u>

KINSHIP CARERS
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note	Direct Charitable Expenditure £	Support & Governance Costs £	Total £
7 Analysis of expenditure			
Total expenditure in 2023	141,502	14,631	156,133
Total expenditure in 2022	149,963	16,202	166,165
Analysed as follows:	2023	2022	
Direct Charitable Expenditure	£	£	
Salaries	90,452	79,426	
Sessional staff salaries	1,071	1,621	
Therapists	760	240	
Transport	8,145	4,403	
Materials, Activities & Trips	24,792	19,899	
Donations to good causes	3,898	31,655	
Room hire	3,332	1,365	
Food & refreshments	8,922	11,119	
Volunteer Expenses	130	235	
	141,502	149,963	
Support & Governance Costs			
Governance Costs	815	775	
Payroll fee	514	531	
Telephone	1,366	1,276	
Training	383	579	
Rent	3,389	3,334	
Consultancy/Legal & prof	-	880	
Postage & stationery	2,109	1,188	
Insurance	523	468	
IT Costs	5,173	6,643	
Recruitment	-	235	
Sundry/other costs	349	280	
Depreciation	10	13	
	14,631	16,202	

KINSHIP CARERS
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note		2023	2022
8 Staff Costs and Employees		£	£
Wages and salaries		88,125	78,796
Pension		359	227
Social security costs		1,968	2,024
		90,452	81,047
No employee earned £60,000 or more during the year (nor the previous year)			
The average number of employees during the year was :		2023	2022
Charitable activities		5	4
		5	4
9 Fixed Assets			
	Fixtures & Fittings		
Cost	Unrestricted	Restricted	Total
	£	£	£
At 1 April 2022	-	380	380
Disposals	-	-	-
Additions	-	-	-
At 31 March 2023	-	380	380
Depreciation			
At 1 April 2022	-	343	343
On Disposals	-	-	-
Charge for year	-	10	10
At 31 March 2023	-	353	353
Net Book Value			
At 31 March 2023	-	27	27
At 31 March 2022	-	37	37
10 Debtors		2023	2022
		£	£
Prepayments & accrued income		-	-
		-	-
11 Cash at bank and in hand		2023	2022
		£	£
Current Account		138,623	146,787
Petty Cash		207	341
		138,830	147,128
12 Creditors : amounts falling due within one year		2023	2022
		£	£
Creditors		102	37
Accruals		4,387	775
		4,489	812

KINSHIP CARERS
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note	Balance at				Balance at
13 Movement in Funds	31 March	Incoming	Resources	Transfers	31 March
	2022	Resources	Expended	In / (Out)	2023
	£	£	£	£	£
Unrestricted Funds					
General Fund	31,433	11,048	(815)	(26)	41,640
	<u>31,433</u>	<u>11,048</u>	<u>(815)</u>	<u>(26)</u>	<u>41,640</u>
Restricted Funds					
Big Lottery Community Fund	6,657	25,000	(31,365)	-	292
Tudor Trust	18,510	-	(10,610)	-	7,900
Grandparents Plus Support	6,201	-	(4,429)	-	1,772
Big Lottery Kinship Together	6,931	25,000	(24,164)	-	7,767
Steve Morgan Foundation	5,672	-	-	-	5,672
HAF/Opal	2,250	32,000	(27,666)	-	6,584
The Tudor Trust Fund	16,324	20,000	(10,655)	-	25,669
PH Holt Foundation	9,922	-	(3,990)	-	5,932
Covid 19 Response Lottery	11,091	-	(3,745)	-	7,346
Merseyside Play Action Council	1,628	-	(1,198)	-	430
Liverpool City Council	10,493	-	(300)	-	10,193
Big Help	228	-	(256)	28	-
SMF	5,237	25,000	(26,616)	-	3,621
Garfield Weston	13,739	-	(6,716)	-	7,023
Torus	-	2,500	-	-	2,500
Cash for kids	-	3,600	(3,598)	(2)	-
SIB Group - DCLG Challenge	37	-	(10)	-	27
	<u>114,920</u>	<u>133,100</u>	<u>(155,318)</u>	<u>26</u>	<u>92,728</u>
Total Funds	<u>146,353</u>	<u>144,148</u>	<u>(156,133)</u>	<u>-</u>	<u>134,368</u>

14 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022

15 Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022

16 Capital Commitments

The company had no capital commitments at 31 March 2023 (2022: None) either contracted for or authorised by the directors but not contracted for.