

Shaftesbury & District Carers Association

Charity No. 1129439

Company No. 06765575

Trustees' Report and Unaudited Accounts

31 December 2021

Shaftesbury & District Carers Association
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06765575

Charity No. 1129439

Principal Office

Longmead
Shaftesbury
Dorset

SP7 8PL

Registered Office

6 Longmead Industrial Estate
Longmead
Shaftesbury
Dorset
SP7 8PL

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

P. Manley
D. Beer
S. Cox
E. Crew
G. Cure
A. Harvey
J. Smith

Directors of Corporate Trustees

Accountants

TS Accounting
20 Kingsmead Business Park
Gillingham

Dorset

OBJECTIVES AND ACTIVITIES

The main objective is to advance the education and preserve and protect the physical and mental health of vulnerable and disadvantaged people. The Charity's aim is to develop projects which allow these people to learn new skills, to encounter others with similar problems and to reacquaint people with the community. Each project endeavours to eliminate the stigma associated with mental health problems. The charity is open to all people over the age of eighteen with mental health disabilities, and their carers. It provides a safe environment for advice, information, social and educational activities. The Charity Commissions guidance on public benefit has been given due regard reviewing our aims and activities to further our charitable purposes.

Charity overview, in this year, charity events and client activities produced 79% of total income, the rest was received from a variety of generous donors. The overall result was a satisfying surplus of £19612

ACHIEVEMENTS AND PERFORMANCE

Hope to Grow - The gardening services continue to be well regarded and there is a waiting list for their services. Hope to Bake - A popular workshop for people with a wide variety of skills, the kitchen is still open 4 days a week. Hope to Cycle - This is financially successful, training workshops in Sherborne, Shaftesbury and a sister enterprise in Bournemouth. Community front room - The service commenced in 2020 and is well used and is fulfilling a need in the community

FINANCIAL REVIEW

The trustees aim as last year for a level of at least 3 months payroll costs and this has been achieved

PLANS FOR FUTURE PERIODS

We will continue to consolidate the established projects, encouraging each enterprise to contribute financially as much as possible to the charity as a whole, but due to the nature of the client base this will always be a challenge. We will continue to increase awareness of the charity's activities in order to secure donations to support our provisions of much needed opportunities for those experiencing difficulties through mental health.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by Companies Act 2006

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

Shaftesbury & District Carers Association**Trustees Annual Report**

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

E. Crew

Trustee

10th September 2022

Independent Examiner's Report to the trustees of Shaftesbury & District Carers Association

I report to the charity trustees on my examination of the financial statements of Shaftesbury & District Carers Association for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) 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 charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with 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 under 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 Charities SORP (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.

TS Accounting South West Limited B Kemp
AAT/IFA
TS Accounting
20 Kingsmead Business Park
Gillingham

Dorset
SP8 5FB
31 December 2021

Shaftesbury & District Carers Association

Statement of Financial Activities

for the year ended 31 December 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds £
	Notes				
Income and endowments from:					
Donations and legacies	4	24,794	5,000	29,794	54,089
Charitable activities	5	172,365	3,392	175,757	142,495
Other trading activities	6	7,309	-	7,309	-
Other	7	9,400	-	9,400	15,974
Total		213,868	8,392	222,260	212,558
Expenditure on:					
Raising funds	8	2,988	-	2,988	15,550
Charitable activities	9	143,225	-	143,225	15,104
Other	10	56,435	-	56,435	143,987
Total		202,648	-	202,648	174,641
Net gains on investments		-	-	-	-
Net income	11	11,220	8,392	19,612	37,917
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		11,220	8,392	19,612	37,917
Other gains and losses					
Net movement in funds		11,220	8,392	19,612	37,917
Reconciliation of funds:					
Total funds brought forward		64,934	2,000	66,934	29,017
Total funds carried forward		76,154	10,392	86,546	66,934

Shaftesbury & District Carers Association
Summary Income and Expenditure Account
for the year ended 31 December 2021

	2021	
	£	£
Income	222,260	212,558
Gross income for the year	<u>222,260</u>	<u>212,558</u>
Expenditure	201,270	173,446
Depreciation and charges for impairment of fixed assets	1,378	1,195
Total expenditure for the year	<u>202,648</u>	<u>174,641</u>
Net income before tax for the year	19,612	37,917
Net income for the year	<u>19,612</u>	<u>37,917</u>

Shaftesbury & District Carers Association**Balance Sheet**at **31 December 2021**

Company No. 06765575	Notes	2021	£
			£
Fixed assets			
Tangible assets	13	4,300	2,389
		<u>4,300</u>	<u>2,389</u>
Current assets			
Debtors	14	12,993	13,071
Cash at bank and in hand		87,922	75,281
		<u>100,915</u>	<u>88,352</u>
Creditors: Amount falling due within one year	15	(18,669)	(23,807)
Net current assets		82,246	64,545
Total assets less current liabilities		86,546	66,934
Net assets excluding pension asset or liability		86,546	66,934
Total net assets		<u>86,546</u>	<u>66,934</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		10,392	2,000
		<u>10,392</u>	<u>2,000</u>
Unrestricted funds	16		
General funds		76,154	64,934
		<u>76,154</u>	<u>64,934</u>
Reserves	16		
Total funds		<u>86,546</u>	<u>66,934</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit 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 the preparation of accounts.

Approved by the board on 31 December 2021

And signed on its behalf by:

E. Crew

Trustee

31 December 2021

1 Accounting policies

Basis of preparation

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Plant and equipment	25% Reducing balance
Motor vehicles	25% Reducing balance
Fixtures and fittings	25% Reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income and endowments from:			
Donations and legacies	29,120	24,969	54,089
Charitable activities	142,495	-	142,495
Other	15,974	-	15,974
Total	187,589	24,969	212,558
Expenditure on:			
Raising funds	15,550	-	15,550
Charitable activities	15,104	-	15,104
Other	143,987	-	143,987
Total	174,641	-	174,641
Net income	12,948	24,969	37,917
Net income before other gains/(losses)	12,948	24,969	37,917
Other gains and losses:			
Net movement in funds	12,948	24,969	37,917
Reconciliation of funds:			
Total funds brought forward	27,017	-	27,017
Total funds carried forward	39,965	24,969	64,934

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2021	Total
	£	£	£	£
Unrestricted donations and legacies	24,794	-	24,794	29,120
Restricted donations and legacies	-	5,000	5,000	24,969
	24,794	5,000	29,794	54,089

Shaftesbury & District Carers Association
Notes to the Accounts

5 Income from charitable activities

	Unrestricted	Restricted	Total	Total
			2021	
	£	£	£	£
Hope to Grow	23,066	-	23,066	21,358
Hope to Cycle	45,466	-	45,466	20,388
Hope to Bake	13,305	3,392	16,697	26,837
Community Front Room	90,528	-	90,528	73,912
	<u>172,365</u>	<u>3,392</u>	<u>175,757</u>	<u>142,495</u>

6 Income from other trading activities

Unrestricted	Total
	2021
£	£
7,309	7,309
<u>7,309</u>	<u>7,309</u>

7 Other income

	Unrestricted	Total	Total
		2021	
	£	£	£
Furlough income	9,400	9,400	15,974
	<u>9,400</u>	<u>9,400</u>	<u>15,974</u>

8 Expenditure on raising funds

	Unrestricted	Total	Total
		2021	
	£	£	£
<i>Costs of generating voluntary income</i>			
Unrestricted donations and legacies	2,988	2,988	15,550
	<u>2,988</u>	<u>2,988</u>	<u>15,550</u>

9 Expenditure on charitable activities

	Unrestricted	Total 2021	Total
	£	£	£
<i>Expenditure on charitable activities</i>			
Hope to Grow	42,683	42,683	947
Hope to Cycle	19,322	19,322	2,217
Hope to Bake	26,981	26,981	8,339
Community Front Room	54,239	54,239	3,601
<i>Governance costs</i>			
	<u>143,225</u>	<u>143,225</u>	<u>15,104</u>

10 Other expenditure

	Unrestricted	Total 2021	Total
	£	£	£
Employee costs	33,145	33,145	95,922
Motor and travel costs	610	610	5,801
Premises costs	9,403	9,403	33,179
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,378	1,378	1,195
General administrative costs	9,959	9,959	5,825
Legal and professional costs	1,940	1,940	2,065
	<u>56,435</u>	<u>56,435</u>	<u>143,987</u>

11 Net income before transfers

	2021 £	£
This is stated after charging:		
Depreciation of owned fixed assets	(1)	-
Depreciation of assets held under finance leases and hire purchase contracts	1,379	1,195

12 Staff costs

	2021	
Salaries and wages	<u>17,927</u>	<u>81,022</u>
	<u>17,927</u>	<u>81,022</u>

No employee received emoluments in excess of £60,000.

13 Tangible fixed assets

	Plant and equipment	Motor vehicles	Fixtures and fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2021	4,571	17,738	35,548	57,857
Additions	-	3,000	289	3,289
At 31 December 2021	<u>4,571</u>	<u>20,738</u>	<u>35,837</u>	<u>61,146</u>
Depreciation and impairment				
At 1 January 2021	4,392	16,946	34,130	55,468
Depreciation charge for the year	89	580	709	1,378
At 31 December 2021	<u>4,481</u>	<u>17,526</u>	<u>34,839</u>	<u>56,846</u>
Net book values				
At 31 December 2021	<u>90</u>	<u>3,212</u>	<u>998</u>	<u>4,300</u>
At 31 December 2020	<u>179</u>	<u>792</u>	<u>1,418</u>	<u>2,389</u>

14 Debtors

	2021 £	£
Trade debtors	4,028	11,724
Other debtors	7,544	-
Prepayments and accrued income	1,421	1,347
	<u>12,993</u>	<u>13,071</u>

15 Creditors:

amounts falling due within one year

	2021 £	£
Bank loans and overdrafts	-	10,000
Other taxes and social security	-	207
Other creditors	17,170	-
Accruals	1,499	3,600
Deferred income	-	10,000
	<u>18,669</u>	<u>23,807</u>

16 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Restricted income funds:				
Restricted donations	2,000	8,392	-	10,392
<i>Total</i>	<u>2,000</u>	<u>8,392</u>	<u>-</u>	<u>10,392</u>
Unrestricted funds:				
General funds	64,934	213,868	(202,648)	76,154
Total funds	<u>66,934</u>	<u>222,260</u>	<u>(202,648)</u>	<u>86,546</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Restricted donations

17 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	4,300	4,300
Net current assets	82,246	82,246
	<u>86,546</u>	<u>86,546</u>

18 Reconciliation of net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	75,281	12,641	87,922
	<u>75,281</u>	<u>12,641</u>	<u>87,922</u>
Bank loans	(10,000)	10,000	-
	<u>(10,000)</u>	<u>10,000</u>	<u>-</u>
Net debt	<u>65,281</u>	<u>22,641</u>	<u>87,922</u>

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Shaftesbury & District Carers Association
Detailed Statement of Financial Activities
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds £
Income and endowments from:				
Donations and legacies				
Unrestricted donations and legacies	24,794	-	24,794	29,120
Restricted donations and legacies	-	5,000	5,000	24,969
	<u>24,794</u>	<u>5,000</u>	<u>29,794</u>	<u>54,089</u>
Charitable activities				
Hope to Grow	23,066	-	23,066	21,358
Hope to Cycle	45,466	-	45,466	20,388
Hope to Bake	13,305	3,392	16,697	26,837
Community Front Room	90,528	-	90,528	73,912
	<u>172,365</u>	<u>3,392</u>	<u>175,757</u>	<u>142,495</u>
Other trading activities				
	7,309	-	7,309	-
	<u>7,309</u>	<u>-</u>	<u>7,309</u>	<u>-</u>
Other				
Furlough income	9,400	-	9,400	15,974
	<u>9,400</u>	<u>-</u>	<u>9,400</u>	<u>15,974</u>
Total income and endowments	213,868	8,392	222,260	212,558
Expenditure on:				
Costs of generating donations and legacies				
Unrestricted donations and legacies	2,988	-	2,988	15,550
	<u>2,988</u>	<u>-</u>	<u>2,988</u>	<u>15,550</u>
Total of expenditure on raising funds	2,988	-	2,988	15,550
Charitable activities				
Hope to Grow	42,683	-	42,683	947
Hope to Cycle	19,322	-	19,322	2,217
Hope to Bake	26,981	-	26,981	8,339
Community Front Room	54,239	-	54,239	3,601
	<u>143,225</u>	<u>-</u>	<u>143,225</u>	<u>15,104</u>
Total of expenditure on charitable activities	143,225	-	143,225	15,104
Employee costs				
Salaries/wages	17,927	-	17,927	81,022
Temporary staff	15,218	-	15,218	14,900
	<u>33,145</u>	<u>-</u>	<u>33,145</u>	<u>95,922</u>

Shaftesbury & District Carers Association
Detailed Statement of Financial Activities

Motor and travel costs				
Vehicles - Fuel	610	-	610	5,801
	610	-	610	5,801
Premises costs				
Rent	5,522	-	5,522	20,012
Rates	358	-	358	483
Light, heat and power	1,285	-	1,285	3,061
Premises insurances	391	-	391	4,323
Premises repairs and maintenance	457	-	457	3,756
Other premises costs	1,390	-	1,390	1,544
	9,403	-	9,403	33,179
General administrative costs, including depreciation and amortisation				
Depreciation of Plant and equipment	89	-	89	1,195
Depreciation of Motor vehicles	580	-	580	-
Depreciation of Fixtures and fittings	709	-	709	-
Bad debts	2,035	-	2,035	-
Bank charges	1,098	-	1,098	616
General insurances	1,659	-	1,659	23
Software, IT support and related costs	2,680	-	2,680	2,234
Stationery and printing	1,562	-	1,562	1,872
Sundry expenses	-	-	-	213
Telephone, fax and broadband	925	-	925	867
	11,337	-	11,337	7,020
Legal and professional costs				
Other legal and professional costs	1,940	-	1,940	2,065
	1,940	-	1,940	2,065
Total of expenditure of other costs	56,435	-	56,435	143,987
Total expenditure	202,648	-	202,648	174,641
Net gains on investments	-	-	-	-
Net income	11,220	8,392	19,612	37,917
Net income before other gains/(losses)	11,220	8,392	19,612	37,917
Other Gains	-	-	-	-
Net movement in funds	11,220	8,392	19,612	37,917
Reconciliation of funds:				

Shaftesbury & District Carers Association
Detailed Statement of Financial Activities

Total funds brought forward	64,934	2,000	66,934	29,017
Total funds carried forward	<u>76,154</u>	<u>10,392</u>	<u>86,546</u>	<u>66,934</u>