

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
CARERS CHOICE DGS

CHARITY COMMISSION
FIRST CONTACT

- 7 SEP 2022

ACCOUNTS
RECEIVED

Andrew Cross & Co.
Chartered Certified Accountants
6 Green Lane Business Park
238 Green Lane
New Eltham
London
SE9 3TL

CARERS CHOICE DGS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

CARERS CHOICE DGS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

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 2021. 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 purpose of the charity is as set out in the governing document.

The organisation was established for charitable purposes to make a positive difference to the lives of adults with learning disabilities and their carers through flexible and individualised support.

The charity recognises that, historically, adults with learning disabilities and their carers have often been excluded from community participation. As an organization, we are committed to both enabling and promoting community presence and we work with other health professionals to raise awareness and understanding of the implications of being a carer.

Significant activities

To fulfill the stated aims of the charity we identify staff to meet the individual needs of the carers and those they support. This enables community presence and prevents social isolation for those being cared for in addition to providing respite for the carers.

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the Trustees regularly consider how planned activities will contribute to the aims and objectives that have been set.

Volunteers

The charity benefits from a small group of highly skilled and motivated volunteers and are hugely important. It is our ethos to have the highest standards of care, everyone within the charity is working towards this. The Trustees wish to thank all those volunteers who have given and who continue to give their time so willingly. Volunteers are vital to the delivery of our services and without their help the charity would be at a huge disadvantage.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity takes great pride in the difference our support has made to people's lives, and we believe that our role is as relevant today as it was when the charity was first established.

Over time, the charity has become an established service provider with a well-deserved reputation for delivering quality care to our clients.

We envisage that the forthcoming year will again be influenced by Kent County Council's implementation of cuts to the social care budget.

The charity recognises that those who choose to care are quite often disadvantaged emotionally, financially and are frequently in poor health. It is envisaged that the input that the charity provides with support carers and enable their role to be recognised in society.

Fundraising activities

The charity is truly grateful to so many who have contributed to it, be that by making grants, donations, helping at fundraising.

CARERS CHOICE DGS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Financial position

The Trustees recognise the financial performance by the charity during the year. Charitable funds through activities were greatly reduced this year through Covid 19 and shielding.

The income has been substantially reduced this year because of Covid 19. During this time cash flow has been one way outwards with the overheads needing payment.

Reserves policy

It is the Trustees view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility and to enable the Charity to meet its commitments as they fall due.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The legal name of the charity is Carers Choice Limited. The charity is also known by its operating name Carers Choice DGS

The charity is registered in England and Wales with the Charity Commission in England and Wales (CCEW) with charity number 1143325

The governing document of the charity is the Memorandum and Articles of Association establishing the company under the company legislation.

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities as such under both company and charity legislation.

Recruitment and appointment of new trustees

The governance of the Charity is provided by like-minded individuals who are deemed to have the required experience, expertise, and compassion. Prospective Trustees are vetted, which includes references and an enhanced DBS check before being elected to the Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07533260 (England and Wales)

Registered Charity number

1143325

Registered office

The Riverside Centre
Dickens Road
Gravesend
DA12 2JY

Trustees

Ms L Parker Director

Mrs K E Ruby Director

Mrs J Francis Director

Ms J A Collins Director (resigned 13.4.2021)

Mrs J A Sheridan Director (resigned 1.9.2020)

CARERS CHOICE DGS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Andrew Cross & Co.
Chartered Certified Accountants
6 Green Lane Business Park
238 Green Lane
New Eltham
London
SE9 3TL

Approved by order of the board of trustees on and signed on its behalf by:

....
Mrs K E Ruby - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CARERS CHOICE DGS

Independent examiner's report to the trustees of Carers Choice Dgs ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies.

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.

Charlotte Cross FCCA BSc IMA
Association of Chartered Certified Accountants
Andrew Cross & Co.
Chartered Certified Accountants
6 Green Lane Business Park
238 Green Lane
New Eltham
London
SE9 3TL

Date: 30.8.22

CARERS CHOICE DGS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		57	1,316
Charitable activities			
Income from Charitable activities - Trading Activities		162,347	410,165
Investment income	2	108	392
Other income		191,776	26,247
Total		<u>354,288</u>	<u>438,120</u>
EXPENDITURE ON			
Raising funds		331,012	329,607
Charitable activities			
Expenditure on charitable activities		119,356	112,967
Support Cost for charitable activities			
Finance Cost		2,400	2,380
Depreciation and amortisation		89	135
Other		2,465	4,202
Total		<u>455,465</u>	<u>450,240</u>
NET INCOME/(EXPENDITURE)		(101,177)	(12,120)
RECONCILIATION OF FUNDS			
Total funds brought forward		407,731	419,851
TOTAL FUNDS CARRIED FORWARD		<u>306,554</u>	<u>407,731</u>

The notes form part of these financial statements

CARERS CHOICE DGS

STATEMENT OF FINANCIAL POSITION

31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	2,942	5,062
Investment property	8	181,764	181,764
		<u>184,706</u>	<u>186,826</u>
CURRENT ASSETS			
Debtors	9	40,035	75,914
Cash at bank and in hand		135,417	206,509
		<u>175,452</u>	<u>282,423</u>
CREDITORS			
Amounts falling due within one year	10	(53,604)	(61,518)
NET CURRENT ASSETS		<u>121,848</u>	<u>220,905</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		306,554	407,731
NET ASSETS		<u>306,554</u>	<u>407,731</u>
FUNDS	11		
Unrestricted funds		306,554	407,731
TOTAL FUNDS		<u>306,554</u>	<u>407,731</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

The notes form part of these financial statements

CARERS CHOICE DGS

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

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 and were signed on its behalf by:

...
K E Ruby - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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, as modified by the revaluation of certain assets.

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.

Tangible fixed assets

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

Plant and machinery	- 10% on cost
Computer equipment	- 25% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Investment properties and similar investments are shown initially at cost upon acquisition and subsequently at their market value at the balance sheet date.

The fair value of the investment property is carried out by the Trustees on the basis of the open market value for its current use. No depreciation is provided.

Any aggregate surplus or deficit arising from changes in the fair value is recognised in the statement of financial activities.

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.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Winding up or dissolution of the charity

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some or other charitable body or bodies having similar objects of the Charity.

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	108	392
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	2,465	4,201
Hire of plant and machinery	2,188	5,310
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	4	4
Carers	40	46
	<u> </u>	<u> </u>
	44	50
	<u> </u>	<u> </u>

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

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,316
Charitable activities	
Income from Charitable activities - Trading Activities	410,165
Investment income	392
Other income	26,247
Total	<u>438,120</u>
EXPENDITURE ON	
Raising funds	329,607
Charitable activities	
Expenditure on charitable activities	112,967
Support Cost for charitable activities	
	2,380
Finance Cost	
	135
Depreciation and amortisation	
	4,202
Other	949
Total	<u>450,240</u>
NET INCOME/(EXPENDITURE)	(12,120)
RECONCILIATION OF FUNDS	
Total funds brought forward	419,851
TOTAL FUNDS CARRIED FORWARD	<u><u>407,731</u></u>

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2020	35,924	12,360	48,284
Additions	149	196	345
	<hr/>	<hr/>	<hr/>
At 31 March 2021	36,073	12,556	48,629
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2020	33,592	9,630	43,222
Charge for year	1,418	1,047	2,465
	<hr/>	<hr/>	<hr/>
At 31 March 2021	35,010	10,677	45,687
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2021	1,063	1,879	2,942
	<hr/>	<hr/>	<hr/>
At 31 March 2020	2,332	2,730	5,062
	<hr/>	<hr/>	<hr/>

8. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2020 and 31 March 2021	181,764
	<hr/>
NET BOOK VALUE	
At 31 March 2021	181,764
	<hr/>
At 31 March 2020	181,764
	<hr/>

The trustees do not believe that the value of the property is materially different from costs.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	34,974	70,780
Prepayments	5,061	5,134
	<hr/>	<hr/>
	40,035	75,914
	<hr/>	<hr/>

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	1,852	3,783
Other creditors	1,108	1,107
Accruals and deferred income	43,444	51,828
Accrued expenses	7,200	4,800
	<u>53,604</u>	<u>61,518</u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At
	£	£	31.3.21
			£
Unrestricted funds			
General fund	407,731	(101,177)	306,554
	<u>407,731</u>	<u>(101,177)</u>	<u>306,554</u>
TOTAL FUNDS	<u>407,731</u>	<u>(101,177)</u>	<u>306,554</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	354,288	(455,465)	(101,177)
	<u>354,288</u>	<u>(455,465)</u>	<u>(101,177)</u>
TOTAL FUNDS	<u>354,288</u>	<u>(455,465)</u>	<u>(101,177)</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At
	£	£	31.3.20
			£
Unrestricted funds			
General fund	419,851	(12,120)	407,731
	<u>419,851</u>	<u>(12,120)</u>	<u>407,731</u>
TOTAL FUNDS	<u>419,851</u>	<u>(12,120)</u>	<u>407,731</u>

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	438,120	(450,240)	(12,120)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>438,120</u>	<u>(450,240)</u>	<u>(12,120)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	419,851	(113,297)	306,554
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>419,851</u>	<u>(113,297)</u>	<u>306,554</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	792,408	(905,705)	(113,297)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>792,408</u>	<u>(905,705)</u>	<u>(113,297)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. ULTIMATE CONTROLLING PARTY

The Charity is under control of its legal members.

CARERS CHOICE DGS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	57	1,316
Investment income		
Deposit account interest	108	392
Charitable activities		
Direct Payment - Care Hours	147,919	394,945
Rental Income	10,800	9,900
Caravan Income	3,628	5,320
	<hr/> 162,347	<hr/> 410,165
Other income		
Activities Expenses Recovered	-	1,294
Travel expense Recovered	5,025	24,953
COVID19- Government Support	186,751	-
	<hr/> 191,776	<hr/> 26,247
Total incoming resources	354,288	438,120
EXPENDITURE		
Other trading activities		
Miscellaneous Purchases	-	1,883
Gross wages and salaries	307,772	278,594
Employer's NI	8,205	5,568
Pensions	3,297	2,173
Travel and Subsistence	6,408	26,533
Charitable Activities	-	8,252
Caravan Expenses	5,330	6,604
	<hr/> 331,012	<hr/> 329,607
Other		
Travel - Volunteers	143	949
Support costs		
Management		
Wages	81,356	60,649
Social security	6,118	4,503
Pensions	1,487	1,159
Hire of plant and machinery	2,188	5,310
Telephone	2,847	2,734
Carried forward	93,996	74,355

This page does not form part of the statutory financial statements

CARERS CHOICE DGS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Management		
Brought forward	93,996	74,355
Postage and stationery	2,697	3,947
Sundries	3,785	3,320
Software licenses and expenses	713	445
Rent payable and operating lease	4,918	8,139
Premises repairs , renewals	2,582	2,645
Property Insurance	2,084	2,190
Commission on Rental Income	1,935	1,632
	<hr/> 112,710	<hr/> 96,673
Finance		
Subscription	72	-
Bank charges	89	135
Fee paid to the examiners firm	2,610	2,380
Plant and machinery	1,418	2,813
Computer equipment	1,047	1,389
	<hr/> 5,236	<hr/> 6,717
Governance costs		
Consultancy expenses	5,925	5,819
Management expenses	439	10,475
	<hr/> 6,364	<hr/> 16,294
Total resources expended	<hr/> 455,465	<hr/> 450,240
Net expenditure	<hr/> <hr/> (101,177)	<hr/> <hr/> (12,120)