

REGISTERED COMPANY NUMBER: 07533260 (England and Wales)
REGISTERED CHARITY NUMBER: 1143325

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
CARERS CHOICE DGS

Charity Commission

06 JAN 2026

Received

Andrew Cross & Co.
Chartered Certified Accountants
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New Eltham
London
SE9 3TL

CARERS CHOICE DGS

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FOR THE YEAR ENDED 31 MARCH 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 2025. 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 in place whilst considering the needs of their families/carers.

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 which everyone within the charity is working towards.

Some of the Trustees themselves are also volunteers and offer their services voluntarily. Without these people, who continue to give their time so willingly, Carers Choice would not be able to deliver their service so the charity would be at a massive disadvantage.

ACHIEVEMENTS 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 the years, Carers Choice has become an established service provider with a well-deserved reputation for delivering quality care to our clients.

Fundraising activities:

The charity is truly grateful to those few people and organisations who have contributed to the charity throughout the past years, with their donations as well as those that help to raise funds on a continuous basis throughout the years.

FINANCIAL REVIEW

Financial position:

The Trustees recognise the financial performance by the charity during the year. Overall, financial year has been satisfactory given the ongoing limits of COVID as well as other losses to the charity due to unforeseen circumstances. The level of reserves meets the Charity Reserves Policy.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

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.

Going concern:

Despite the deficits during the last few years, the financial statements have been prepared on a going concern, which the Trustees believe to be appropriate as the Charity will be able to meet its future liabilities as they fall due for payments.

Funds in deficit:

The Trustees are fully aware of the running deficits for last few years. This is largely because of long term impact of the COVID and a loss of a number of clients. The Trustees are working hard to remedy these issues and have recently taken on few clients. In addition, this year, after consultations, the Trustees took the decision to increase the hourly rate charges. The trustees are confident these new measures will help to boost the Charity's revenue.

Furthermore, it was also agreed by the Board of Trustees that the office staff should reduce their working hours, which would also help to reduce the Charity's overall expenditure. As such, the office manager reduced the working days from five days a week down to four days. The other two office staff have gone from working 5 days a week down to 3 days a week.

In January 2025 the charity is also embarking on a new project which should eventually increase the revenue of the Charity and subsequently will have an impact on the profitability of the Charity.

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 Charity is controlled by its governing document, 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.

Organisational structure

The Board of Trustees includes at least four carers of adults with learning disabilities. All executive decisions of the Charity are made by the Trustees by a majority vote.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 A L Eastman
Ms T A Gibson (resigned 25.4.2024)

Ms A M Newstead

Independent Examiner

Charlotte Cross FCCA BSc IMA
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 23 December 2025 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 2025.

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 member of the 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

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

23 December 2025

CARERS CHOICE DGS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	165	578
Charitable activities			
Income from Charitable activities - Trading Activities		431,993	346,683
Expenditure on charitable activities		-	9,010
Investment income	3	905	2,025
Other income		1,283	10,492
Total		<u>434,346</u>	<u>368,788</u>
EXPENDITURE ON			
Raising funds		80	7,130
Charitable activities			
Expenditure on charitable activities		448,209	461,026
Support Cost for charitable activities			
		3,000	2,400
Depreciation and amortisation			
		590	1,213
Total		<u>451,879</u>	<u>471,769</u>
NET INCOME/(EXPENDITURE)		(17,533)	(102,981)
RECONCILIATION OF FUNDS			
Total funds brought forward		100,717	203,698
TOTAL FUNDS CARRIED FORWARD		<u>83,184</u>	<u>100,717</u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	9	1,356	1,946
CURRENT ASSETS			
Debtors	10	44,250	57,445
Cash at bank		76,455	82,258
		<u>120,705</u>	<u>139,703</u>
CREDITORS			
Amounts falling due within one year	11	(38,877)	(40,932)
NET CURRENT ASSETS		<u>81,828</u>	<u>98,771</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>83,184</u>	<u>100,717</u>
NET ASSETS		<u>83,184</u>	<u>100,717</u>
FUNDS	12		
Unrestricted funds		83,184	100,717
TOTAL FUNDS		<u>83,184</u>	<u>100,717</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

CARERS CHOICE DGS (REGISTERED NUMBER: 07533260)

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2025

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 23 December 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K E Ruby', with a long horizontal flourish extending to the right.

K E Ruby - Trustee

The notes form part of these financial statements

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2025**

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.

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

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.

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.

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

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. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>165</u>	<u>578</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>905</u>	<u>2,025</u>

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	590	1,213
Hire of plant and machinery	18,445	10,961
Surplus on disposal of fixed assets	<u>(1,283)</u>	<u>(10,492)</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

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

	2025	2024
Administration	3	4
Carers	<u>20</u>	<u>16</u>
	<u>23</u>	<u>20</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 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	578
Charitable activities	
Income from Charitable activities -	
Trading Activities	346,683
Expenditure on charitable activities	9,010
Investment income	2,025
Other income	10,492
Total	<u>368,788</u>
EXPENDITURE ON	
Raising funds	7,130
Charitable activities	
Expenditure on charitable activities	461,026
Support Cost for charitable activities	
	2,400
Depreciation and amortisation	
	<u>1,213</u>
Total	<u>471,769</u>
NET INCOME/(EXPENDITURE)	(102,981)
RECONCILIATION OF FUNDS	
Total funds brought forward	203,698
TOTAL FUNDS CARRIED FORWARD	<u><u>100,717</u></u>

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. GOING CONCERN

The financial statements have been prepared on a going concern basis. In doing so, the Trustees have prepaid budget projections for the foreseeable future, considering the uncertain environment. The trustees believe the Charity will be in existence in the future, at least 12 months from approval of these financial statement, and will be in a position to meet its liabilities as they fall due for payments

On this basis, the Trustees believe that it remains appropriate to prepare the financial statements on a going concern basis..

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	2,621	4,697	7,318
DEPRECIATION			
At 1 April 2024	986	4,386	5,372
Charge for year	461	129	590
At 31 March 2025	1,447	4,515	5,962
NET BOOK VALUE			
At 31 March 2025	1,174	182	1,356
At 31 March 2024	1,635	311	1,946

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	43,941	56,849
Prepayments	309	596
	44,250	57,445

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,984	3,575
Social security and other taxes	4,052	6,271
Other creditors	765	-
Accruals and deferred income	28,676	28,686
Accrued expenses	2,400	2,400
	<u>38,877</u>	<u>40,932</u>

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	100,717	(17,533)	83,184
TOTAL FUNDS	<u>100,717</u>	<u>(17,533)</u>	<u>83,184</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	434,346	(451,879)	(17,533)
TOTAL FUNDS	<u>434,346</u>	<u>(451,879)</u>	<u>(17,533)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	203,698	(102,981)	100,717
TOTAL FUNDS	<u>203,698</u>	<u>(102,981)</u>	<u>100,717</u>

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

12. 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	368,788	(471,769)	(102,981)
TOTAL FUNDS	<u>368,788</u>	<u>(471,769)</u>	<u>(102,981)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	203,698	(120,514)	83,184
TOTAL FUNDS	<u>203,698</u>	<u>(120,514)</u>	<u>83,184</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	803,134	(923,648)	(120,514)
TOTAL FUNDS	<u>803,134</u>	<u>(923,648)</u>	<u>(120,514)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

CARERS CHOICE DGS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. ULTIMATE CONTROLLING PARTY

The Charity is under control of its legal members.