

Charity Registration No. 1145255

Company Registration No. 07544943 (England and Wales)

ESSEX CARERS SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

tc accounts • tax • legal • financial planning

92 Station Road
Clacton on Sea
Essex
CO15 1SG

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ESSEX CARERS SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	H Baird	
	K Chard	
	B Ellis	
	S Hammond	(Appointed 24 May 2021)
	S Kerins	
	R Smith	
Charity number	1145255	
Company number	07544943	
Registered office	Imperial House 20-22 Rosemary Road Clacton on Sea Essex CO15 1NZ	
Independent examiner	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG	

ESSEX CARERS SUPPORT

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To relieve physical, mental and material distress amongst carers of people who are in need of care and who live in Essex by providing flexible support, advocacy and information to carers in need. The charity aims to improve the quality of life for carers by:

- enabling carers to achieve increased choice and control in their lives;
- reducing carers feelings of isolation;
- improving carers general health and well being.

Achievements and performance

2021/22 continued to present pandemic related challenges. We began the financial year emerging from another lengthy period of 'lockdown' and although restrictions began to lift, as an organisation, we were cautious in implementing a return to 'normal'. We were led by a robust and frequently reviewed/updated Covid Risk Assessment. Periods of uncertainty followed and influenced our own operations and the behaviour and actions of those we assist and support.

Essex Carers Support continued throughout the year to change and adapt in response to the pandemic. Our staff continued to work from their own homes where possible although a gradual return to the office has been possible for most.

We've adapted our services and delivered them in ways which have been responsive to the pandemic and the feelings and needs of individuals.

We've continued to be heavily involved in the huge joint effort, across public and voluntary sector services, to support people through this most difficult time. Essex Carers Support has played a role in strategic planning at a local level with regard to the pandemic, vaccinations and recovery etc.

We are delighted that our 'Time 4 You' project, initially piloted in North and Mid Essex, is now funded by the local authority and is available across the whole county. Fewer grants than expected were made during the year as a result of the pandemic but its flexibility and responsiveness meant we were able to achieve personalised break opportunities for many carers during what continued to be a very difficult and turbulent period.

The pandemic highlighted the many challenges and pressures faced by family carers. The support and assistance provided by Essex Carers Support has been needed more than ever and has formed a central part of community recovery. Essex Carers Support is keen that, across the health and social care system, lessons are learned and new data is extracted to inform future planning and decision making.

As trustees of Essex Carers Support we feel our organisation is best placed to be able to provide support services to carers living within our communities and strive at all times to ensure we provide an efficient and effective service, delivered in the most cost-effective way but with a strong value base and keeping the needs of carers at the heart of all we do.

ESSEX CARERS SUPPORT

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Essex Carers Support will continue to seek to influence the delivery of public services and remain involved in the design of policy and service delivery strategies.

We provide a stronger voice for carers and reach out to those not currently in receipt of support; we develop effective ways to ensure carers views are heard, their opinions considered and their expertise acknowledged.

We provide strong governance; continuing to plan and develop a future strategy to ensure that Essex Carers Support is able to respond to carers' needs and the challenges and opportunities of the changing landscape; particularly in light of pandemic recovery.

Financial review

The trading surplus on the Income and Expenditure account for the year amounted to £4,326 (2021: £45,306). The total funds of the company as at 31 March 2022 were £187,597 (2021: £183,271).

The trustees remain conscious of the need to keep costs to a minimum and provide an efficient and professional service dedicated to the clients of the charity.

The Executive Committee intends that:

- . Reserves be maintained at a level which ensures that Essex Carers Support core activity could continue for a minimum of twelve months during a period of unforeseen difficulty;
- . Such reserves will include allowances for redundancy payments and building maintenance;
- . The board will ensure that the calculation of the required level of reserves forms an integral part of the planning, budgeting and forecast cycle;
- . An amount equal to at least 50% of the reserves required will be maintained in a readily realisable form;
- . When budgeting and forecasting, the following points will be taken into account;
 - Risks associated with each stream of income and expenditure being different from that budgeted;
 - Planned activity levels;
 - Organisational commitments

At the balance sheet date the value of unrestricted reserves amounted to £166,532. Of this amount £3,407 is tied up in fixed assets, which are not readily convertible to cash.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes a charitable company limited by guarantee. The company was incorporated on 28 February 2011 and registered as a charity on 3 January 2012.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its articles of association. The articles stipulate that at the first Annual General Meeting after incorporation (10 July 2012) all the trustees shall retire from office before the appointment of a new Board of Directors. The Board includes staff representation at their meetings where appropriate to do so.

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

H Baird

K Chard

B Ellis

S Hammond

(Appointed 24 May 2021)

S Kerins

R Smith

Appointment and induction of trustees

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and the recent financial performance of the charity. When considering co-opting trustees, the Executive Committee has regard to the requirement for any specialist skills needed. The organisation has a full induction pack for any new trustees and also arranges relevant training.

Risk management

The Executive Committee has instigated a review of the major risks to which the charity may be exposed and systems have been established to mitigate those risks. Internal risks have been minimised by the implementation of procedures for authorisation of all transactions to ensure consistent quality for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Public benefit

The trustees have referred to the guidance contained within the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities. The main activities and who the charity has tried to help are described below. All of the charitable activities focus on the well-being of carers and are undertaken to further charitable purposes for the public benefit.

The trustee's report was approved by the Board of Trustees.

H Baird

Trustee

Dated: 27 July 2022

ESSEX CARERS SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ESSEX CARERS SUPPORT

I report to the trustees on my examination of the financial statements of Essex Carers Support (the charity) for the year ended 31 March 2022.

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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Simon Garner FCA
Independent Examiner
92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated: 2 August 2022

ESSEX CARERS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	362	-	362	204
Charitable activities	4	20,400	115,002	135,402	117,495
Investments	5	8	-	8	77
Total income		<u>20,770</u>	<u>115,002</u>	<u>135,772</u>	<u>117,776</u>
Expenditure on:					
Charitable activities	6	<u>15,458</u>	<u>115,988</u>	<u>131,446</u>	<u>72,470</u>
Net incoming/(outgoing) resources before transfers		5,312	(986)	4,326	45,306
Gross transfers between funds		<u>63,682</u>	<u>(63,682)</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		68,994	(64,668)	4,326	45,306
Fund balances at 1 April 2021		<u>97,538</u>	<u>85,733</u>	<u>183,271</u>	<u>137,965</u>
Fund balances at 31 March 2022		<u><u>166,532</u></u>	<u><u>21,065</u></u>	<u><u>187,597</u></u>	<u><u>183,271</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ESSEX CARERS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		3,407		2,607
Current assets					
Debtors	11	2,150		-	
Cash at bank and in hand		264,699		227,356	
		<u>266,849</u>		<u>227,356</u>	
Creditors: amounts falling due within one year	12	<u>(82,659)</u>		<u>(46,692)</u>	
Net current assets			184,190		180,664
Total assets less current liabilities			<u>187,597</u>		<u>183,271</u>
Income funds					
Restricted funds	13	21,065		85,733	
Unrestricted funds		166,532		97,538	
		<u>187,597</u>		<u>183,271</u>	

ESSEX CARERS SUPPORT

**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 July 2022

R Smith
Trustee

Company Registration No. 07544943

1 Accounting policies

Charity information

Essex Carers Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Imperial House, 20-22 Rosemary Road, Clacton on Sea, Essex, CO15 1NZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles incorporated 28 February 2011, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

During the year, there were no accounting estimates.

3 Donations and legacies

	Unrestricted funds	Total
	2022	2021
	£	£
Donations and gifts	362	204
	<u> </u>	<u> </u>

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Total 2022 £	Total 2021 £
Provision of carer support	135,402	117,495
Analysis by fund		
Unrestricted funds	20,400	2,070
Restricted funds	115,002	115,425
	135,402	117,495

5 Investments

	Unrestricted funds 2022 £	Total 2021 £
Interest receivable	8	77

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Total Unrestricted 2022 £	2022 £	Restricted 2022 £	Total 2021 £
Staff costs	111,774	-	111,774	60,181
Depreciation and impairment	1,136	1,136	-	870
Rent	3,995	3,995	-	2,984
Insurance	1,311	1,311	-	1,200
Motor and travel costs	90	90	-	12
Telephone	1,872	1,872	-	1,341
Other office costs	1,791	1,791	-	1,987
Subscriptions	354	354	-	128
Training	180	180	-	-
Staff welfare	386	386	-	-
Bank charges	335	335	-	265
Legal and professional fees	6,632	2,418	4,214	2,392
	129,856	13,867	115,988	71,360
Share of governance costs (see note 7)	1,590	1,590	-	1,110
	131,446	15,457	115,988	72,470
Analysis by fund				
Unrestricted funds	15,458	-	-	9,403
Restricted funds	115,987	-	-	63,067
	131,446	-	-	72,470

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Governance costs £	2022 £	2021 £
Independent examiner fees	1,590	1,590	1,110
	<u>1,590</u>	<u>1,590</u>	<u>1,110</u>
Analysed between Charitable activities	1,590	1,590	1,110
	<u>1,590</u>	<u>1,590</u>	<u>1,110</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	6	5
	<u>6</u>	<u>5</u>

Employment costs

	2022 £	2021 £
Wages and salaries	105,409	59,461
Social security costs	4,596	-
Other pension costs	1,769	720
	<u>111,774</u>	<u>60,181</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2021	2,380	14,170	16,550
Additions	-	1,936	1,936
	<u>2,380</u>	<u>16,106</u>	<u>18,486</u>
At 31 March 2022	2,380	16,106	18,486
Depreciation and impairment			
At 1 April 2021	2,125	11,818	13,943
Depreciation charged in the year	64	1,072	1,136
	<u>2,189</u>	<u>12,890</u>	<u>15,079</u>
At 31 March 2022	2,189	12,890	15,079
Carrying amount			
At 31 March 2022	191	3,216	3,407
	<u>191</u>	<u>3,216</u>	<u>3,407</u>
At 31 March 2021	255	2,352	2,607
	<u>255</u>	<u>2,352</u>	<u>2,607</u>

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	2,150	-
	<u>2,150</u>	<u>-</u>

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,683	475
Other creditors	79,440	42,269
Accruals and deferred income	1,536	3,948
	<u>82,659</u>	<u>46,692</u>

Other creditors relate to funds received for the Time4U project, which are held on behalf of carers. These funds do not belong to the charity and are to be paid to third parties.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Time4U Project	35,775	63,336	(53,143)	(31,903)	14,065
2Can Project	-	30,000	(17,308)	(5,692)	7,000
Ageing Well Project	9,958	-	(9,958)	-	-
Community Outreach Project	40,000	21,666	(35,579)	(26,087)	-
	<u>85,733</u>	<u>115,002</u>	<u>(115,988)</u>	<u>(63,682)</u>	<u>21,065</u>

The Time4U project relates to grant income received from the North East Essex Health and Wellbeing Alliance Transformation Fund. The project aims to work with adult carers on a one to one basis to help them identify, source and resource innovative, creative and personalised carer breaks. The impact of these breaks on carer health and wellbeing is measured against the savings created in other parts of the health economy.

Expenditure in relation to restricted funds was identified as being incorrectly allocated in previous years, and so has been reallocated in these financial statements. This reallocation between unrestricted and restricted funds has no impact on total net assets at the balance sheet date.

The 2Can partnership project is delivered by Essex Carers Support and Summit. The project aims to support the health and emotional wellbeing of vulnerable people and their carers who may be at risk of harm and self-neglect. All outcomes to 31 March 2022 were achieved in the year and the funding provider has agreed that surplus funds may be retained by Essex Carers Support.

The Ageing Well project related to an NHS Clinical Commissioning Group programme. The project looks at how the population are cared for in the community to help them stay well and healthy at home.

The Community Outreach Project related to vulnerable and isolate members of the community and establishing their health, wellbeing and social needs. All outcomes were achieved in the year and the funding provider has agreed that surplus funds may be retained by Essex Carers Support.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	3,407	-	3,407	2,607
Current assets/(liabilities)	163,125	21,065	184,190	180,664
	<u>166,532</u>	<u>21,065</u>	<u>187,597</u>	<u>183,271</u>

15 Related party transactions

During the year the charity purchased bookkeeping services from Jaygate Management Limited at a cost of £2,160 (2021: £2,160). Jaygate Management Limited is controlled by R Smith, a trustee of the charity.

16 Limited by guarantee

The company is limited by guarantee of £10 per member. There were six members at the balance sheet date.