

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 2023

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 S Kerins R W 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 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

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

The impact of the Covid pandemic reduced significantly through 2022/23.

As for all, Essex Carers Support has had to adapt to a new way of post-pandemic working. Some of our staff are now home-based and others combine home and office working. Much more of our work is carried out online, particularly meetings.

We continue to be delighted with the success and impact of our 'Time 4 You' project. This project came out of the lived-experiences of carers and has been incredibly well received. The project is funded by the local authority and is available across the county. Demand for the project far exceeded our expectations in 2022/23; we were challenged in dealing with the higher than anticipated number of referrals received. Our staff worked tirelessly to ensure a great service was provided and that every carer was engaged with.

Our work within Essex communities and across the health and social care system has seen an improvement in the awareness of carer-related issues and an increase in their prominence and representation in some parts. Much work still remains for us to get to a place where the roles of family carers are better understood, their impact appropriately recognised and their contribution to society sufficiently addressed.

The current cost-of-living crisis is having a disproportionate impact on family carers and at Essex Carers Support we strive to highlight this impact whenever possible and are seeking new ways to support carers at this difficult time.

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

Through our activity, 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 on-going pandemic recovery.

ESSEX CARERS SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2023

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 deficit on the Income and Expenditure account for the year amounted to £32,228 (2022: £4,326 surplus). The total funds of the company as at 31 March 2023 were £155,370 (2022: £187,598).

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 £155,370. Of this amount £3,578 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.

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

S Kerins

R W Smith

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

FOR THE YEAR ENDED 31 MARCH 2023

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.

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H Baird

Trustee

Dated:

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 2023.

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:

ESSEX CARERS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	3	397	-	397	362
Charitable activities	4	24,950	74,496	99,446	135,402
Investments	5	1,206	-	1,206	8
Total income		<u>26,553</u>	<u>74,496</u>	<u>101,049</u>	<u>135,772</u>
Expenditure on:					
Charitable activities	6	<u>44,716</u>	<u>88,561</u>	<u>133,277</u>	<u>131,446</u>
Net (outgoing)/incoming resources before transfers		(18,163)	(14,065)	(32,228)	4,326
Gross transfers between funds		<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income for the year/ Net movement in funds		(11,163)	(21,065)	(32,228)	4,326
Fund balances at 1 April 2022		<u>166,533</u>	<u>21,065</u>	<u>187,598</u>	<u>183,271</u>
Fund balances at 31 March 2023		<u><u>155,370</u></u>	<u><u>-</u></u>	<u><u>155,370</u></u>	<u><u>187,597</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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		3,578		3,407
Current assets					
Debtors	11	834		2,150	
Cash at bank and in hand		155,586		264,699	
		<u>156,420</u>		<u>266,849</u>	
Creditors: amounts falling due within one year	12	<u>(4,628)</u>		<u>(82,659)</u>	
Net current assets			151,792		184,190
Total assets less current liabilities			<u>155,370</u>		<u>187,597</u>
Income funds					
Restricted funds	13		-		21,065
Unrestricted funds			155,370		166,532
			<u>155,370</u>		<u>187,597</u>

ESSEX CARERS SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2023

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 2023.

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

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R W 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 2023

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
	2023	2022
	£	£
Donations and gifts	397	362
	=====	=====

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Total 2023 £	Total 2022 £
Provision of carer support	99,446	135,402
Analysis by fund		
Unrestricted funds	24,950	20,400
Restricted funds	74,496	115,002
	99,446	135,402

5 Investments

	Unrestricted funds 2023 £	Total 2022 £
Interest receivable	1,206	8

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Total Unrestricted 2023 £	2023 £	Restricted 2023 £	Total 2022 £
Staff costs	111,448	28,667	82,781	111,774
Depreciation and impairment	1,193	1,193	-	1,136
Rent	3,919	3,919	-	3,995
Insurance	1,374	1,374	-	1,311
Motor and travel costs	194	194	-	90
Telephone	1,938	1,938	-	1,872
Other office costs	1,891	1,891	-	1,791
Subscriptions	179	179	-	354
Training	383	383	-	180
Staff welfare	240	240	-	386
Bank charges	305	305	-	335
Legal and professional fees	8,293	2,513	5,780	6,632
	131,357	42,796	88,561	129,856
Share of governance costs (see note 7)	1,920	1,920	-	1,590
	133,277	44,716	88,561	131,446
Analysis by fund				
Unrestricted funds	44,716	-	-	15,458
Restricted funds	88,561	-	-	115,988
	133,277	-	-	131,446

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Governance costs £	2023 £	2022 £
Independent examiner fees	1,920	1,920	1,590
	<u>1,920</u>	<u>1,920</u>	<u>1,590</u>
Analysed between Charitable activities	1,920	1,920	1,590
	<u>1,920</u>	<u>1,920</u>	<u>1,590</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:

	2023 Number	2022 Number
	7	6
	<u>7</u>	<u>6</u>

Employment costs

	2023 £	2022 £
Wages and salaries	105,970	105,409
Social security costs	3,351	4,596
Other pension costs	2,127	1,769
	<u>111,448</u>	<u>111,774</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 2023

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2022	2,380	16,106	18,486
Additions	-	1,364	1,364
	<hr/>	<hr/>	<hr/>
At 31 March 2023	2,380	17,470	19,850
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 April 2022	2,189	12,890	15,079
Depreciation charged in the year	48	1,145	1,193
	<hr/>	<hr/>	<hr/>
At 31 March 2023	2,237	14,035	16,272
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2023	143	3,435	3,578
	<hr/>	<hr/>	<hr/>
At 31 March 2022	191	3,216	3,407
	<hr/>	<hr/>	<hr/>

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	834	-
Prepayments and accrued income	-	2,150
	<hr/>	<hr/>
	834	2,150
	<hr/>	<hr/>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,072	1,683
Other creditors	818	79,440
Accruals and deferred income	1,738	1,536
	<hr/>	<hr/>
	4,628	82,659
	<hr/>	<hr/>

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 2023

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 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Time4U Project	14,065	74,496	(88,561)	-	-
2Can Project	7,000	-	-	(7,000)	-
	<u>21,065</u>	<u>74,496</u>	<u>88,561</u>	<u>(7,000)</u>	<u>-</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.

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.

14 Related party transactions

During the year the charity purchased bookkeeping services from Jaygate Management Limited at a cost of £2,160 (2022: £2,160). Jaygate Management Limited is controlled by R Smith, a trustee of the charity.

15 Limited by guarantee

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