

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 2024



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 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

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 board were delighted with the continued success and impact of our 'Time 4 You' (T4U) project. This project came out of the lived-experiences of carers and has been incredibly well received by carers and commissioners. In 2023, as part of their plans to recommission a core service for family carer living in Essex, the Local Authority stated their intention to incorporate the T4U model into this core offer.

The work of Essex Carers Support continues to influence activity and planning across the local the health and social care system; we have seen some further improvements in the awareness of carer-related issues and an increase in their prominence and representation in strategic plans. There remains a great deal of work to achieve appropriate recognition of the roles of family carers and in ensuring that their contributions to our communities is sufficiently addressed.

The cost-of-living crisis has continued to impact disproportionately on family carers and at Essex Carers Support we strive to highlight this impact whenever possible and are working with system partners to find appropriate solutions to highlight this impact and provide effective support.

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, with a strong value base and keeping the needs of carers at the heart of all we do.

We believe that in the strength of partnership working and collaboration. In 2023 we worked closely with partners to develop service delivery specifications for the ECC core offer of support for carers and were delighted to be part of a partnership which was awarded the contract in two of the three Essex ICB (Integrated Care Board) areas. Preparations to commence this service in April 2024 was a main focus during the latter part of 2023.

ESSEX CARERS SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2024

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 for the organisation which ensures that Essex Carers Support is able to respond to carers' needs and the challenges they face as we move forward.

Financial review

The trading surplus on the Income and Expenditure account for the year amounted to £56,012 (2023: £32,228 deficit). The total funds of the company as at 31 March 2024 were £211,382 (2023: £155,370).

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 £182,044. Of this amount £2,682 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

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

FOR THE YEAR ENDED 31 MARCH 2024

R W 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: 20 August 2024

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 2024.

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: 11 September 2024

ESSEX CARERS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	5,244	54,162	59,406	397
Charitable activities	4	116,713	-	116,713	99,446
Investments	5	3,303	-	3,303	1,206
Total income		125,260	54,162	179,422	101,049
<u>Expenditure on:</u>					
Charitable activities	6	98,586	24,824	123,410	133,277
Net income/(expenditure) for the year/ Net movement in funds		26,674	29,338	56,012	(32,228)
Fund balances at 1 April 2023		155,370	-	155,370	187,598
Fund balances at 31 March 2024		182,044	29,338	211,382	155,370

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 2024

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	10	2,682	3,578
Current assets			
Debtors	11	-	834
Cash at bank and in hand		212,875	155,586
		<u>212,875</u>	<u>156,420</u>
Creditors: amounts falling due within one year	12	<u>(4,175)</u>	<u>(4,628)</u>
Net current assets		208,700	151,792
Total assets less current liabilities		<u>211,382</u>	<u>155,370</u>
Income funds			
Restricted funds	13	29,338	-
Unrestricted funds		182,044	155,370
		<u>211,382</u>	<u>155,370</u>

ESSEX CARERS SUPPORT

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

FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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 20 August 2024

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 2024

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.

Key sources of estimation uncertainty

Allocation of costs

The Trustees have estimated the amount of costs allocated to the delivery of restricted fund projects.

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	5,244	54,162	59,406	397
Donations and gifts				
Project related- see note 13	-	54,162	54,162	-
Miscellaneous one-off donations	5,244	-	5,244	397
	5,244	54,162	59,406	397

4 Charitable activities

	Total 2024 £	Total 2023 £
Provision of carer support	116,713	99,446

5 Investments

	Unrestricted funds	Total
	2024 £	2023 £
Interest receivable	3,303	1,206

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities	Total Unrestricted		Restricted		Total 2023 £
	2024 £	2024 £	2024 £	2024 £	
Staff costs	103,278	80,328	22,950		111,448
Depreciation and impairment	896	896	-		1,193
Rent	4,055	4,055	-		3,919
Insurance	1,515	1,515	-		1,374
Motor and travel costs	429	429	-		194
Telephone	2,225	2,225	-		1,938
Other office costs	1,578	1,578	-		1,891
Subscriptions	412	412	-		179
Training	183	183	-		383
Staff welfare	334	334	-		240
Bank charges	351	351	-		305
Legal and professional fees	5,994	5,994	-		8,293
Share of overhead costs	-	(1,874)	1,874		-
	121,250	96,426	24,824		131,357
Share of governance costs (see note 7)	2,160	2,160	-		1,920
	123,410	98,586	24,824		133,277

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Governance costs £	2024 £	2023 £
Independent examiner fees	2,160	2,160	1,920
	2,160	2,160	1,920
Analysed between Charitable activities	2,160	2,160	1,920

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:

	2024 Number	2023 Number
	7	7

Employment costs

	2024 £	2023 £
Wages and salaries	99,305	105,970
Social security costs	2,166	3,351
Other pension costs	1,807	2,127
	103,278	111,448

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2023	2,380	17,470	19,850
At 31 March 2024	2,380	17,470	19,850
Depreciation and impairment			
At 1 April 2023	2,237	14,035	16,272
Depreciation charged in the year	36	860	896
At 31 March 2024	2,273	14,895	17,168
Carrying amount			
At 31 March 2024	107	2,575	2,682
At 31 March 2023	143	3,435	3,578

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	-	834

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,803	2,072
Other creditors	-	818
Accruals and deferred income	2,372	1,738
	4,175	4,628

ESSEX CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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		
	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£
NEE Carer Outreach and Resilience Project	54,162	(24,824)	29,338
	<u>54,162</u>	<u>(24,824)</u>	<u>29,338</u>

The NEE Carer Outreach and Resilience project relates to grant income received from the North East Essex Health and Wellbeing Alliance.

The project aims to support and make a positive difference allowing people to live safely and independently as they grow older.

14 Analysis of net assets between funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	2,682	-	2,682	3,578
Current assets/(liabilities)	179,362	29,338	208,700	151,792
	<u>182,044</u>	<u>29,338</u>	<u>211,382</u>	<u>155,370</u>

15 Related party transactions

During the year the charity purchased bookkeeping services from Jaygate Management Limited at a cost of £2,160 (2023: £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.