



Every-One (Cares) Annual Report 1st April 2020 - 31st March 2021

Making Wellbeing Personal



No 5, The Stables, Wellingore Hall,
Wellingore, Lincoln,
Lincolnshire, LN5 0HU

Charity Number: 1164639
Registered Company Number: 08548267

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Foreword

It is an interesting time to reflect on the last reporting year as at the time of writing we find ourselves emerging from a world-wide pandemic. We have lived through different and difficult times that were shaped by a nascent health crisis which has and continues to have significant impact not only on our organisation but across all sectors we work with.

This Annual Report for 2020 – 2021 shares a positive story of a successful year with further growth in the range and scope of our projects and services. We maintain our flexible and evolving shape that has served us well and we hope will safeguard us against the increasingly challenging times we are likely to face in the future.

The Board and I would like to thank our volunteers, staff team, Associates, partners, and our Chief Executive for their contributions to our work to support the wellbeing of people in Lincolnshire. In particular I would like to praise them for their resilience in the face of adversity and their willingness to adapt to new ways of working even as they were both imposed upon us and sensible ways forward in the current crisis.

More information about our work can be found on our website – www.every-one.org.uk



Colin Warren
Chair

Reference and Administrative Information

Charity Name:	Every-One (Cares)
Charity Registration Number:	1164639
Company Registration Number:	08548267
Registered Office and Operational Address:	No 5, The Stables, Wellingore Hall, Wellingore, Lincoln, LN5 0HU



Management Committee

Board of Trustees

Mr. Colin Warren	Chair (from Feb 2020)/ Non-Executive Director (November 2019 – current)
Mr. John Day	Vice Chair / Treasurer / Non-Executive Director (October 2016 - current)
Ms. Jennifer Reynolds	Non-Executive Director (July 2017 - current)
Mr. Paul Jackman	Non-Executive Director (November 2019 – current)
Mr. Paul Drury	Non-Executive Director (November 2020 – current)
Mrs. Beverley Finnegan	Co-opted (Dec 2020 - current)
Ms. Kelly Sisson	Non-Executive Director (November 2019 – October 2020)

Senior Management Team

Mrs. Vicky Thomson	Chief Executive Officer
Mrs. Julie Goy	Quality Development Lead
Mr. Colin Hopkirk	Business Development Lead

Our Aims

Our Charity's purposes as set out in the objects contained in the company's memorandum of association are to:

Every-One supports carers and the people they care for to have choice and to be in control of their own wellbeing. This is done through the development of personalised services, project development and delivery of training and awareness raising sessions.

Our Objectives

The objectives of the charity are:

For the benefit of the public, the promotion of the relief of carers, former carers and the people for whom they care, by:

- a) providing advice, training, education, information, services and assistance to carers, former carers and the people for whom they care;
- b) raising public awareness of carers, former carers and the people for whom they care such awareness to include their needs;
- c) facilitating communication - among carers, former carers and the people for whom they care; and between such aforementioned persons and employers, policy makers and service providers; and
- d) providing preventative services in order to reduce the requirement for care.



Making Wellbeing Personal

Our Vision:

Making Wellbeing Personal

Our Mission:

We connect, collaborate with and coordinate services that commit to placing people at the centre of their own wellbeing, through enabling individual choice and control

Our Principles:

- People should be at the centre of their own health and social care through having choice and control
- Services should be built around the person and not the process
- Many people need support to exercise their choice and control effectively
- People are the experts in their own lives and sharing their lived-experiences can improve services and support
- Where possible, people are best supported within the community they live in and in a way that recognises the whole person

Our Values:

Person-centred - treating people as individuals
Empathy – caring and compassionate for people
Optimism – positive, brave and agile
Partnership working – developing and being part of networks
Learning – evolving and innovating
Engaging – valuing people and the lived-experience

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

The focus of our work

Our main objectives for the year continued to be to improve the lives of carers and the lives of those they care for, by working in partnership with them. The strategies we used to meet these objectives included:

- Development and provision of a range of services to carers and the people they care for.
- Working with volunteers and people with lived-experience to develop, design and deliver services.
- Working with commissioners to deliver a range of projects and services.

How our activities deliver public benefit

In deciding the activities of the charity, the Trustees have referred to the Charity Commission guidance regarding public benefit.

Our main activities and who we help are detailed below. All our charitable activities focus on improving the lives of Carers and the people they care for and are undertaken to further our charitable purposes for the public benefit.

Every-One funds its services through a range of grants, commissioned and chargeable services.



Who used and benefitted from our services?

Every-One is a Lincolnshire based organisation. Lincolnshire is the 4th largest county in England with one of the fastest-growing county populations as people come here from other parts of the UK and overseas. Lincolnshire has 724,500 residents (2013 mid-year estimates) which represents a 1.51% increase on the 713,700 residents in 2011 (2011 Census). Our objects do not however limit our services to Lincolnshire.

In the last Census (2011) 79,262 people in Lincolnshire identified themselves as carers. This represents 11.1% of the population which is above the England and Wales average of 10.3%. This figure is now higher and growing. The 2011 Census shows that in Lincolnshire:

- 57.5% carers identifies as female and 42.5% male. This is in line with the national picture.
- 26% of carers provide over 50 hours of care per week, the majority of whom are aged 65 and over.
- 22.3% of carers are in East Lindsey. This district is ranked 2nd in the UK for the provision of more than 50 hours a week unpaid care.
- 14% of carers who care for 50 hours or more report poor health compared to 4% who care for up to 19 hours.
- 20,000 carers are employed full time and consider themselves to be in good health.
- 5,331 young people aged 24 and under are providing care.

We support the identification of new Carers within the county and offer support in the form of referral, information, guidance, signposting and engagement. Our work with employers and service providers raises awareness of carers and their needs. We support others to identify carers across all types of caring roles including parent carers, older carers, sandwich carers, young carers, young adult carers, end of life carers and former carers etc.

Our work also benefits people who are cared for and those who are hard to reach through a range of services and activities including our Short Break Caravans at Butlins, Skegness, facilitation of the Lincolnshire Military, Veteran and Families Wellbeing Network and also Stardust. We are growing our wellbeing training offer and support a range of people through direct training delivery, focusing on person-centred approaches and enabling the voice of people with lived-experience.

Equal access to services is important to us and we strongly believe that no one should be disadvantaged when engaging with our services. We make every effort to be flexible with timing, travel arrangements etc. We proactively work with people with lived experience to share their stories and to shape services for the better. We have built a network of dedicated volunteers who work with us to develop services through co-production, volunteer led projects and through direct delivery of support.

Strategic Engagement & Influencing Policy

An important part of the work of Every-One is our strategic engagement with partners from statutory, private and voluntary sectors. We proactively seek to raise awareness of person-centred approaches and the value of co-production across services through influencing policy, strategies and services and to ensure that the key elements of the Care Act 2014 that relate to carers and the people they care for are being delivered. We do that by working with people with lived-experience to co-produce services, policy and practice.

As an organisation, we have been instrumental in the development and delivery of strategic work, for example, we have been involved in the development the Personalisation agenda in Health and Social Care. We also attend a wide range of meetings and workshops across the county to ensure that the carers agenda and person-centred approaches are visible and active.

Engagement and Co-production

Our motto 'Making Wellbeing Personal' is important to how we work. Every effort is made to ensure that carers and the people they care for are engaged with our work and they have an opportunity to represent their views and develop and design services. Our volunteers are an important part of our development as they hold a wealth of lived-experience and we view them as being experts through their past or current roles.

We also want to support people with lived-experience to be able to share their personal stories with confidence and impact. We have therefore developed a short course 'Telling Your Story' to help people to shape and share their stories for the benefit of learning within the health and care system.



Our Services

We deliver a range of direct services, activities and training working in partnership with other service providers across the county. Some of these are detailed below.

Examples of Achievements



Circles of Support

During the pandemic, Every-One took on the design and delivery of Circles of Support. Our small team of facilitators work with individuals to identify areas of their life they are 'stuck' on and using person-centred techniques, together they build a network of people around the person to help them achieve a personal goal.



Stardust

Working with parents, Every-One facilitates Stardust, a musical theatre and drama group for young adults with additional needs. Based in Lincoln, the group meets weekly and work towards performances which are always a joy to watch. The group meet socially, and we have seen their confidence and skills develop. They are proud to be members of Stardust and it has really supported them through the Covid-19 pandemic.



Short Break Caravans

Every-One manages two short break caravans at Butlins, Skegness, on behalf of Lincolnshire County Council. The caravans offer much needed and affordable short breaks for families with a child with a disability. We receive feedback from families that the breaks have a positive impact on their wellbeing, and through greater promotion we have increased the number accessing breaks over time, however the park was closed throughout 2020 due to the Covid-19 pandemic. Families were welcomed back in 2021.



Lincolnshire Military, Veterans and Families Network

Every-One is delighted to facilitate this Network. The group meets bi-monthly and provides a networking opportunity to service providers as well as presentations, information sharing and the opportunity for joint working. During the Covid-19 pandemic, the group moved to online meetings and this has been adopted as our new way of working.



Carers Quality Award

Every-One is grant funded by Lincolnshire County Council to deliver a Carers Charter and a quality mark for organisations across the county to demonstrate they understand the needs of unpaid family carers. The programme continues to accredit services across a range of sectors also offering free Carer Awareness Training which has received 100% ratings of 'good' or above.

Carer Awareness Training

We deliver a wide range of carers awareness training to groups and forums across the county including community interest groups, support groups, schools, colleges, universities, hospitals and service providers.



Employers for Carers

Alongside the Carers Quality Award, Every-One is pleased to be contracted by Carers First to work with small businesses in Lincolnshire to support them to access a range of free resources through Employers for Carers.



Co-production

Every-One continues to grow a positive track record of co-production development and facilitation within Lincolnshire. During 2020 – 2021 we facilitated a range of co-production pieces including:

- Lincolnshire Mental Health Community Transformation Group
- Lincolnshire Strategic Co-production Network
- Lincolnshire Macmillan Cancer Co-production Group
- Lincolnshire County Carers Group
- Lincolnshire Social Prescribing Co-production Group
- Atrium – digital project

Networking

Every-One has successfully developed its networking and engagement with wider partners. These include:

- Lincolnshire Voluntary Engagement Team (VET)
- Lincolnshire Military, Veterans and Families Wellbeing Network
- Involving Lincs
- National Voices
- Lincolnshire Care Association (LinCA)
- Carers UK
- Federation of Small Businesses





LPFT – presented with the 'Carers Quality Award' by Every-One 2020

Financial Review

Every-One has continued to deliver its services and project work against a backdrop of challenges within the Health and Care sector within Lincolnshire.

We have generated additional funding for a range of projects from various sources and continue to deliver against the targets of that work. Our volunteer led projects such as Stardust have also been able to attract funding and this has been made possible by the hard work and commitment of our volunteers.

The Board and staff have worked hard to develop new workstreams that generate sustainable income and have submitted a wide range of funding applications.

Principal Funding Sources

Every-One has successfully attracted the following funding for which we are very grateful:

- Lincolnshire County Council
 - Carers Quality Award and Carer Awareness Training
 - Strategic Co-production Network
 - Short Break Caravans
 - Circles of Support
- Lincolnshire CCG
 - Mental Health Co-production
 - Social Prescribing Co-production
 - Lincolnshire Macmillan Cancer Co-production
- Carers First – to support the Employers for Carers programme in Lincolnshire
- Various donations and fundraising from individuals and groups
- Training delivery fees

Investment Policy

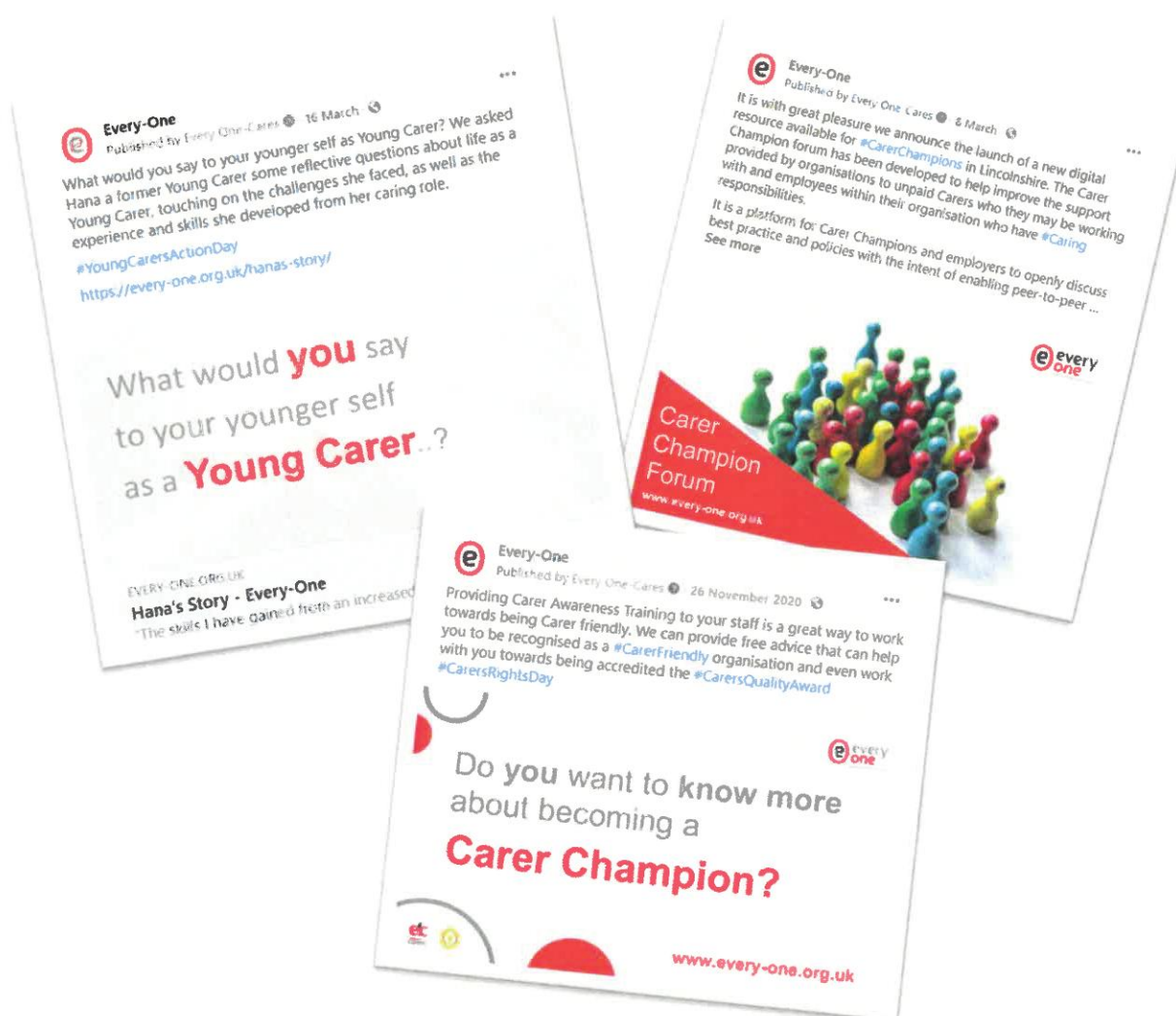
Aside from retaining a prudent amount in reserve each year, most of the charity's funds are to be spent either in the short term or are committed to existing project work.

As we continue to go through development as an organisation, it was not deemed appropriate to invest funds at this point as they were needed to fund our changes and sustainability of, the organisation.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 month's expenditures. This has been achieved and the organisation has reserves equivalent to at least 3 months running costs. As an evolving organisation, this continues to be a challenge.

At 31st March 2021, total reserves were £202,903 of which £149,358 were unrestricted.



Plans for Future Periods

The charity continues to evolve and look positively to the future. We have produced our Development Strategy which sets out our plan for the future.



Making Wellbeing Personal

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 29th May 2013 and registered as a charity on 1st December 2015. 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. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Our change of name was registered at Companies House on 20th September 2016.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of four years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in our accounts.

The nature of the charity's work focuses on carers and the people they care for and as such, the Management Committee seeks to ensure that their needs are appropriately reflected through the diversity of the trustee body. The majority of the Management Committee therefore are or have been carers or cared for themselves.

The Management Committee bring a broad and balanced mix of skills and experiences to the organisation.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the organisation however any new trustees are inducted to ensure that they understand the background, business and services, and are appraised of the risks and opportunities that the organisation faces.

Opportunities for training and development are circulated to the Management Committee as and when they arise.

Key Management Remuneration

Every-One has a Key Management Remuneration policy which can be found within our Policy Manual, located on our website at <https://every-one.org.uk/about-us/governance/>

Risk Management

The Management Committee is aware of the major risks to the organisation through the regular reports to the Board presented by the Chief Executive Officer and these are addressed through the Organisational Risk Log document.

Organisational Structure

Every-One has a Management Committee who meet at least monthly and are responsible for the strategic direction and policy of the charity. At present the Management Committee has 6 members from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive Officer is an Executive member of the Board.

A scheme of delegation is in place and day to day responsibility for the provision of service rests with the Chief Executive Officer. The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key targets are met. The Chief Executive Officer is also responsible for the day-to-day operational management of the charity, individual supervision of the staff team and also ensuring the team continue to develop their skills and working practices in line with good practice.

Every-One employs a small staff team and also engages a range of Associates who act on a freelance basis to develop and delivery services as and when funding allows.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015). The Management Committee is also responsible for safeguarding assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

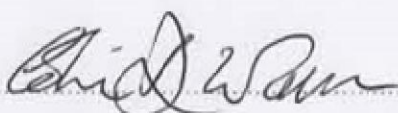
Members of the Management Committee.

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out in our Accounts.

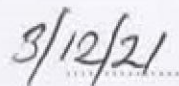
In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is not relevant accounting information of which the company's independent examiners are unaware; and
- As the directors of the company we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's independent examiners are aware of that information.

Approved at the Annual General Meeting held on 3rd November 2021 and signed on its behalf by:

Signed. 

Mr. Colin Warren
Chair and Director of Every-One (Cares)



Date

Contacting Us

Chief Executive: Vicky Thomson

Telephone: 01522 811 582

Address: No 5, The Stables,
Wellingore Hall,
Wellingore,
Lincoln,
LN5 0HU

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@EveryOneUK



@Every_OneUK



Every-One

**It is important to us that our organisation is accessible.
For a copy of our accessibility guide, please visit our website
(<http://www.every-one.org.uk/accessibility>)
or contact us for a copy.**



Registered Charity No. 1164639 Registered in England No. 08548267
Registered Office: No 5, The Stables, Wellingore Hall, Wellingore, Lincoln, LN5 0HU

Making Wellbeing Personal

Every-One (Cares)

Independent Examiner's Report to the trustees of Every-One (Cares)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 16 to 25.

Respective responsibilities of trustees and examiner

As the charity's trustees of Every-One (Cares) (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').

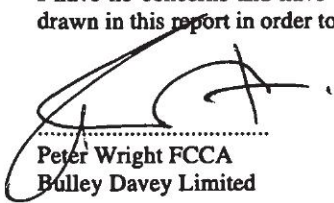
Having satisfied myself that the accounts of Every-One (Cares) are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 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

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 Every-One (Cares) 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.



Peter Wright FCCA
Bulley Davey Limited

1 - 4 London Road
Spalding
Lincolnshire
PE11 2TA

Date: 5th November 2021

Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	6,311	-	6,311	14,208
Charitable activities	4	84,587	157,278	241,865	218,990
Total income		90,898	157,278	248,176	233,198
Expenditure on:					
Charitable activities	5	(90,428)	(124,010)	(214,438)	(221,015)
Total expenditure		(90,428)	(124,010)	(214,438)	(221,015)
Net income		470	33,268	33,738	12,183
Transfers between funds		42,164	(42,164)	-	-
Net movement in funds		42,634	(8,896)	33,738	12,183
Reconciliation of funds					
Total funds brought forward		106,724	62,441	169,165	156,982
Total funds carried forward	12	149,358	53,545	202,903	169,165

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 12.

**(Registration number: 08548267)
Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	2,215	2,383
Current assets			
Debtors	10	57,307	21,536
Cash at bank and in hand		181,319	179,631
		<u>238,626</u>	<u>201,167</u>
Creditors: Amounts falling due within one year	11	<u>(37,938)</u>	<u>(34,385)</u>
Net current assets		<u>200,688</u>	<u>166,782</u>
Net assets		<u>202,903</u>	<u>169,165</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		53,545	62,441
Unrestricted income funds			
Unrestricted funds		<u>149,358</u>	<u>106,724</u>
Total funds	12	<u>202,903</u>	<u>169,165</u>

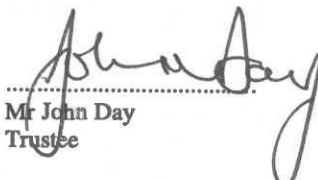
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 16 to 25 were approved by the trustees, and authorised for issue on 03-11-21 and signed on their behalf by:



 Mr John Day
 Trustee

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by share capital, incorporated in England & Wales. The charitable's company number and registered office can be found on the Report of the Trustees.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Every-One (Cares) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Notes to the Financial Statements for the Year Ended 31 March 2021

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
General equipment	20% reducing balance
Computer equipment	33% straight line

Notes to the Financial Statements for the Year Ended 31 March 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Notes to the Financial Statements for the Year Ended 31 March 2021

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Notes to the Financial Statements for the Year Ended 31 March 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Notes to the Financial Statements for the Year Ended 31 March 2021

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations	780	-	780
Grants, including capital grants;			
Grants	5,531	-	5,531
Total for 2021	6,311	-	6,311
Total for 2020	12,895	1,313	14,208

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Carer support projects	84,137	159,848	243,985
Care services	450	-	450
Short breaks	-	(2,570)	(2,570)
Total for 2021	84,587	157,278	241,865
Total for 2020	26,483	192,507	218,990

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total funds £
Support costs	22,929	20,111	43,040
Staff costs	67,499	103,899	171,398
Total for 2021	90,428	124,010	214,438
Total for 2020	5,424	215,591	221,015

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Audit fees	1,000	1,000
Depreciation of fixed assets	1,749	1,557
Room hire	1,550	6,105

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	152,968	125,213
Social security costs	15,939	10,323
Pension costs	2,347	1,783
Compensation payments	-	1,755
Staff training	144	7,451
	171,398	146,525

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

Notes to the Financial Statements for the Year Ended 31 March 2021

	2021 No	2020 No
Chief Executive	1	1
Administration and Business Lead	1	1
Core Specialists	3	3
Project Workers	1	1
Consultant	1	1
	<u>7</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2020 - £Nil).

During the year the charity made the following transactions with key management personnel:

Key management

The Key management received remuneration of £41,673 (2020: £41,693) and £519 (2020: £5,749) of expenses were reimbursed during the year.

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	8,869	8,869
Additions	<u>1,581</u>	<u>1,581</u>
At 31 March 2021	<u>10,450</u>	<u>10,450</u>
Depreciation		
At 1 April 2020	6,486	6,486
Charge for the year	<u>1,749</u>	<u>1,749</u>
At 31 March 2021	<u>8,235</u>	<u>8,235</u>
Net book value		
At 31 March 2021	<u>2,215</u>	<u>2,215</u>
At 31 March 2020	<u>2,383</u>	<u>2,383</u>

10 Debtors

	2021 £	2020 £
Trade debtors	56,101	19,982
Prepayments	<u>1,206</u>	<u>1,554</u>
	<u>57,307</u>	<u>21,536</u>

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	657	-
Other taxation and social security	3,098	2,498
Other creditors	644	483
Accruals	8,794	3,274
Deferred income	24,745	28,130
	<u>37,938</u>	<u>34,385</u>

Deferred income

Deferred income related to income received during the year which relates to expenditure to be incurred after the year end and can only be spent at that date.

12 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	106,724	90,898	(90,428)	42,164	149,358
Restricted funds	62,441	157,278	(124,010)	(42,164)	53,545
Total funds	169,165	248,176	(214,438)	-	202,903
		Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds					
General		72,770	39,378	(5,424)	106,724
Restricted funds		84,212	193,820	(215,591)	62,441
Total funds		156,982	233,198	(221,015)	169,165

13 Related party transactions

There were no related party transactions in the year.

14 Parent and ultimate parent undertaking

The ultimate controlling party is the Board of Trustees.

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	6,311	14,208
Charitable activities (analysed below)	<u>241,865</u>	<u>218,990</u>
Total income	<u>248,176</u>	<u>233,198</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(214,438)</u>	<u>(221,015)</u>
Total expenditure	<u>(214,438)</u>	<u>(221,015)</u>
Net income	<u>33,738</u>	<u>12,183</u>
Net movement in funds	33,738	12,183
Reconciliation of funds		
Total funds brought forward	<u>169,165</u>	<u>156,982</u>
Total funds carried forward	<u>202,903</u>	<u>169,165</u>

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Donations	780	7,658
Grants	20,531	6,550
	<u>21,311</u>	<u>14,208</u>
<i>Charitable activities</i>		
Partner funding - carer support projects	243,985	193,683
Partner funding - care services	450	1,400
Partner funding - short breaks	-	8,320
Short break caravan income - short breaks	(2,570)	15,587
	<u>241,865</u>	<u>218,990</u>
<i>Charitable activities</i>		
Wages and salaries	(152,968)	(125,213)
Staff pensions (Defined contribution) - pension scheme 1	(2,347)	(1,783)
Consultancy	(15,939)	(10,323)
Volunteer and carer expenses	-	(1,755)
Service delivery	(1,297)	(19,625)
Staff training	(144)	(7,451)
Rent and rates	(16,145)	(10,086)
Room hire	(1,550)	(6,104)
Insurance	(886)	(1,473)
Telephone	(1,833)	(2,457)
Office expenses	(29)	(147)
Information technology	(3,219)	(675)
Printing and photocopying	(3,814)	(5,240)
Postage and stationery	(606)	(428)
Subscriptions	(5,617)	(1,366)
Sundry expenses	(1,340)	(3,408)
Cleaning	-	(7,086)
Travel and subsistence	(570)	(8,393)
Advertising	-	(375)
Promotional expenses	(1,029)	(1,867)
Accountancy fees	(1,639)	(1,520)
Independent examiner's fee	(1,000)	(1,000)
Professional fees	(309)	(1,224)
Bank charges	(409)	(449)
Depreciation of fixtures and fittings	(316)	(306)

Depreciation of computer equipment

(1,433)	(1,261)
<u>(214,439)</u>	<u>(221,015)</u>