

UNITE - CARERS IN MID DEVON
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

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CHARITY NUMBER 1099188
COMPANY NUMBER 04779388

UNITE - CARERS IN MID DEVON
REFERENCE AND ADMINISTRATION DETAILS

Registered charity number

Company number 04779388

Charity's principal address
2 Bridge Street
Tiverton
Devon
EX16 5LY

Trustees

Bernice Philbrick (Chair)
Pat Eardley
Jenny Baker
Tina Webber (Appointed June 2022)
Natalie Lee (Treasurer) (Appointed November 2022 & resigned July 2023)
Jack Bukin (Appointed November 2022)
Paul Fitzmaurice (Appointed December 2022)

Independent examiner

Mrs M Hutchings
Apsleys
Chartered Accountants
21 Bampton Street
Tiverton
Devon EX16 6AA

Bankers

CAF Bank Limited
PO Box 289
West Malling
Kent
ME19 4TA

UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR TO 31 MARCH 2023

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

OBJECTIVES AND ACTIVITIES

Summary of the objects of the charity set out in its governing document

To promote any charitable purpose for the benefit of unpaid Carers of any age who look after someone who depends upon them in the Mid Devon area, by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Summary of the main activities in relation to these objectives

Unite Carers provides advice - face to face, by telephone and by e-mail from the Tiverton office. Unite Carers' volunteers visit Carers at home to provide "befriending" support and can also provide regular telephone support calls and transport for essential journeys as well as IT support and a group sitting service to allow carers to get respite from their caring role. A specialist "Forget Me Not" cafe for people with dementia and their Carers operates once a month in Tiverton. "Oasis" peer support groups for carers of people with dementia are held monthly in Tiverton and Cullompton. Other general and specialist Carer Support Groups run every month in various locations to provide carers with the opportunities for peer support such as the Let's Unite Peer Support and Outdoor Groups which supports families with children with autism.

The charity currently has 56 trained volunteers who help to provide our services and who are vital to Unite Carers. The contribution they make in supporting Carers is invaluable: Supporting the office, helping with Carers' groups, sending out invitations, helping with Young Carer activities, acting as first-stage mentors, phoning Carers at home for a friendly chat and visiting Carers to provide social support and practical assistance. The charity also supports Ex-Carers.

The Trustees have regard to the Charity Commission guidance on public benefit and believe this is achieved via the charity's objectives, activities and good governance.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

We now have 14 monthly support groups with around 150 attendances per month. 47 carers receive face to face befriending or support, including our free counselling service, IT support and form filling services. At the end of the year, we had almost 312 Carers on our Database. All receive our Newsletters, the majority by e-mail.

Support for Adult Carers – Volunteer support continues, with Carers benefiting from home-visits, meeting for coffee or receiving telephone support services as well as support groups, IT and bereavement support.

Support Groups have continued to provide respite breaks and opportunities for Carers across Mid Devon.

The 'Forget Me Not' Cafe is held monthly in Tiverton with increasing support and numbers. People with dementia and their Carers are able to enjoy a pleasant social afternoon with tea, cakes and chat and help and advice, with support from a Devon Carers Ambassador and sometimes with chats from professionals.

The "Oasis" support groups, for dementia carers, are held monthly in Tiverton and Cullompton. We hold Support groups for all carers in Tiverton, Cullompton, Bampton and Uffculme areas. We are also pleased to continue to support the monthly Ex-Carers Lunch.

Young Carers Connected

Unite worked in partnership with TTVS in Bideford, North Devon supporting young and young adult carers in Mid Devon aged 8 to 25. The partnership ended in September 2022.

UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR TO 31 MARCH 2023

Sitting Service

Due to the success of our Safe Stop Sitting Service which launched in October 2021 we plan to commence this service in Witheridge in April 2023. Carers are able to leave their loved ones for 2.5 hours whilst our volunteers provide activities and refreshments.

Counselling Service

In February 2023 we were pleased to re-introduce our free counselling service for carers.

Publicity and Promotion

We welcome invitations to promote our services for Carers and during this year we have continued to work with other groups to provide information stands at local events, for example the Dementia Awareness Week at Hayridge Centre, Cullompton.

Further Development

We run specific training courses for volunteers wishing to support Adult Carers. We continue to strengthen our services to Carers through the further development of our team of volunteers and expansion of our groups and services. Our staff receive appropriate updated training for their roles.

FINANCIAL REVIEW

Result for the year

The financial statements show net deficit for the year of £1,810 (2022: net deficit of £17,025).

Restricted funds at the year end total £5,180 (2022: £12,682).

Designated funds at the year end total £37,324 (2022: £39,836)

Unrestricted funds at the year end total £22,884 (2022: £14,680)

Brief summary of the charity's policy on reserves

Sufficient funds should always be available, equivalent to at least six months of operational costs to meet all commitments and allow for effective transition of Carer support, should the need arise. Unite holds no fixed property assets and all other assets (equipment, etc.) are written off in the year of purchase.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document Memorandum and Articles of Association

How the charity is constituted Company limited by Guarantee

Additional governance issues

Trustees are invited to serve from existing volunteers who are usually Carers, ex-Carers or supporters of the organisation. We are obliged to have at least one third of our trustees as experienced Carers as we need to ensure that our organisation is truly 'Carer-led'. Potential trustees meet with the Chair and another trustee for a discussion about the role, the charity, its objectives and its position to date, plus an idea of what is expected of them. If the candidate is still interested they will be asked to attend a trustee meeting as an observer and thereafter, both parties being in favour, will be voted onto the Board. All new Trustees are asked to visit the Charities Commission website and thoroughly read 'The Essential Trustee' which describes the roles and responsibilities of Trustees as well as undertake on-line training for new trustees. They will receive a Volunteers handbook at the time of joining Unite which contains much useful information. In accordance with the Charity Commission's requirements, the Trustees regularly review the risks to which the organisation might be exposed.

OTHER OPTIONAL INFORMATION

This year saw the appointment of 4 new Trustees, bringing new expertise and strengthening the management and governance of the Board.

Our General Manager reports to the Board of Trustees the Charity's financial status and funding application situation which is discussed openly at the monthly Trustee meetings so that reasonable and prudent decisions on the charity's funding and expenditure may be made.

We do not receive any direct local or central funding to support our operations and rely mainly on grants from charitable trusts and foundations. We are lucky enough to be in receipt of a number of donations from local individuals and organisations who recognise the good work that we do. Funding Unite's operations continues to be exceptionally challenging due to the current economic crisis and after effects of covid.

UNITE - CARERS IN MID DEVON
REPORT OF THE TRUSTEES
YEAR TO 31 MARCH 2023

Statement of trustees' responsibilities

The trustees (who are also directors of Unite – Carers in Mid Devon for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared taking advantage of the small companies exemption of Section 415A of the Companies Act 2006.

Approval

This report was approved by the board of Directors and Trustees on 25th Aug 2023
and signed on its behalf.

..... *B Philbrick*

MRS B PHILBRICK (CHAIR)

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
UNITE - CARERS IN MID DEVON**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'),

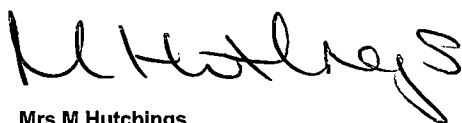
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

- 1 accounting records are not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 accounting records 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.



**Mrs M Hutchings
Apsleys
Chartered Accountants**

**21 Bampton Street
Tiverton EX16 6AA**

Date: 30/8/2023

UNITE - CARERS IN MID DEVON
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
YEAR TO 31 MARCH 2023

Notes	Unrestricted	Designated	Restricted	Total 2023	Total 2022
	£	£	£	£	£
Income and endowments from:					
Donations	7,095	147	-	7,242	4,669
Grants	29,960	20,500	9,974	60,434	41,000
Income from contracts	-	-	4,376	4,376	14,884
Interest	942	-	-	942	25
CJRS grants	-	-	-	-	3,700
Other income	1,800	30	1,060	2,890	550
Total income and endowments	39,797	20,677	15,410	75,884	64,828
Expenditure on:					
Charitable activities	53,154	8,272	16,268	77,694	81,852
Total expenditure	53,154	8,272	16,268	77,694	81,852
Net income / (expenditure) before transfers	(13,357)	12,405	(858)	(1,810)	(17,025)
Transfers between funds	21,561	(14,917)	(6,644)	-	-
Net income / (expenditure) after transfers	8,204	(2,512)	(7,502)	(1,810)	(17,025)
Fund balances at 1 April 2022	14,680	39,836	12,682	67,198	84,223
Fund balances at 31 March 2023	22,884	37,324	5,180	65,388	67,198

The notes on pages 8 to 12 form part of these financial statements.

UNITE - CARERS IN MID DEVON
BALANCE SHEET
31 MARCH 2023

	Notes	£	<u>2023</u> £	£	<u>2022</u> £
Non-current assets					
Tangible Fixed assets	7		-		-
Current assets					
Debtors	8	7,355		453	
Cash at bank and in hand		<u>58,790</u>		<u>69,006</u>	
		66,145		69,459	
Creditors: Amounts falling due within one year	9	<u>757</u>		<u>2,261</u>	
Total assets less current liabilities			<u>65,388</u>		<u>67,198</u>
Net assets			<u><u>65,388</u></u>		<u><u>67,198</u></u>
Income funds					
Restricted funds	10		5,180		12,682
Unrestricted funds					
Designated funds	11		37,324		39,836
Other charitable funds			<u>22,884</u>		<u>14,680</u>
			<u><u>65,388</u></u>		<u><u>67,198</u></u>

For the year ending 31 March 2023 the company 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 company to obtain an audit of its accounts for the year in question in accordance with Section 476;
- 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 were approved and authorised for issue by the trustees on..... 25/8/2023
and signed on their behalf by:


.....
MRS B PHILBRICK (CHAIR)

The notes on pages 8 to 12 form part of these financial statements.

Company number 04779388

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 General information and basis of preparation

Unite - Carers in Mid Devon is a Private Limited Company by guarantee and Charity registered in England within the United Kingdom.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

1.2 Going concern

Following the global impact of 'COVID-19', 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 continues to adopt the going concern basis of accounting in preparing the financial statements.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Investment income represents bank interest and is accounted for when received.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows;

Computer equipment - 1 year straight line

1.6 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.7 Cash

Cash and cash equivalents are basic financial assets and 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.

1.8 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

2. Analysis of expenditure on charitable activities

	Unrestricted	Designated	Restricted	2023	2022
	£	£	£	£	£
Staff and Contract Salaries	32,888	5,910	13,861	52,659	59,021
Pension	1,335	524	183	2,042	2,054
Staff expenses	169	107	379	655	1,802
Training	-	-	-	-	632
Volunteers expenses	311	741	1,297	2,349	1,577
Trustee expenses	45	-	-	45	-
Rent and room hire	7,650	432	545	8,627	7,683
Rates	230	-	-	230	254
Light, heat and power	1,208	-	-	1,208	(144)
Insurance	443	-	-	443	361
Repairs and renewals	251	-	-	251	802
Printing, postage and stationery	755	20	3	778	655
Advertising	1,560	-	-	1,560	883
Telephone	1,787	56	-	1,843	1,812
Accountancy fees	1,500	-	-	1,500	1,737
Payroll fees	378	-	-	378	-
Professional fees	1,292	-	-	1,292	1,246
Sundry expenses	452	292	-	744	626
Bank charges	71	-	-	71	96
Group outings	-	180	-	180	276
Subscriptions	-	10	-	10	-
Depreciation	829	-	-	829	479
	<u>53,154</u>	<u>8,272</u>	<u>16,268</u>	<u>77,694</u>	<u>81,852</u>

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

3. Independent examiners fees	2023	2022
	£	£
Preparation of monthly payroll including furlough claims	-	597
Preparation of statutory accounts	1,200	840
Examination fee	300	300
	<u>1,500</u>	<u>1,737</u>
4. Trustees' emoluments	2023	2022
	£	£
Trustees remuneration	Nil	Nil
Expenses reimbursed - various expenses	45	825
	<u>45</u>	<u>825</u>
Number of trustees to whom expenses were reimbursed	<u>2</u>	<u>2</u>
5. Staff costs and employee benefits	2023	2022
	£	£
Wages and salaries	52,659	59,021
Social Security	-	-
Defined contribution pension costs	2,042	2,054
	<u>54,701</u>	<u>61,075</u>
Redundancy payments	<u>-</u>	<u>-</u>
The average number of employees during the year was	<u>3</u>	<u>3</u>
No employee received emoluments above £60,000		

6. Pension Costs

The company operated a defined contribution pension scheme in respect of employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £2,042 (2022: £2,054)

7. Tangible fixed assets

	Computer Equipment £
Cost	
At 1 April 2022	1,490
Additions	829
Disposals	-
At 31 March 2023	<u>2,319</u>
Depreciation	
At 1 April 2022	1,490
Charge for the Year	829
Eliminated on disposal	-
At 31 March 2023	<u>2,319</u>
Net Book Value	
At 31 March 2022	<u>-</u>
At 31 March 2023	<u>-</u>

8. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade debtors	6,880	-
Prepayments	475	453
	<u>7,355</u>	<u>453</u>

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

9. Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	113	775
Other taxes and social security	644	670
Other creditors	-	816
	<u>757</u>	<u>2,261</u>

10. Restricted funds	2022	Incoming	Outgoing	Transfers	2023
	£	£	£	£	£
Young Carers Connected	10,611	4,411	15,022	-	-
Sitting Service	2,071	10,999	1,246	(6,644)	5,180
	<u>12,682</u>	<u>15,410</u>	<u>16,268</u>	<u>(6,644)</u>	<u>5,180</u>

Restricted funds	2021	Incoming	Outgoing	Transfers	2022
	£	£	£	£	£
KWC Project	20,720	4,096	11,614	(13,202)	-
Young Carers Connected	7,341	15,034	11,764	-	10,611
Sitting Service	3,353	1,006	2,288	-	2,071
	<u>31,414</u>	<u>20,136</u>	<u>25,666</u>	<u>(13,202)</u>	<u>12,682</u>

KWC Project - This project was supported by Westbank with a small contribution towards the running costs for Monthly Club Nights and Outings. Other funding comes from donations and from grants through Charitable Trusts and Foundations. The project came to an end in December 2021.

Bright Futures/Young Carers Connected - Specialist Support for Young Carers and Young Adult Carers (Aged 18 - 25 years old).

Sitting service - A dedicated sitting service under the auspices of Westbank which allows carers to get out of the house for short periods with volunteers stepping in.

11. Designated funds

The income funds include the following designated funds which have been set aside out of unrestricted funds by the directors for specific purposes

	2022	New Designations	Utilised	Transfers	2023
	£	£	£	£	£
Carers support group	138	5,138	3,648	(1,628)	-
Volunteer Support for Adult Carers	39,698	15,539	4,624	(13,289)	37,324
	<u>39,836</u>	<u>20,677</u>	<u>8,272</u>	<u>(14,917)</u>	<u>37,324</u>

	2021	New Designations	Utilised	Transfers	2022
	£	£	£	£	£
Carers support group	462	440	5,642	4,878	138
Volunteer Support for Adult Carers	32,655	29,211	16,149	(6,019)	39,698
	<u>33,117</u>	<u>29,651</u>	<u>21,791</u>	<u>(1,141)</u>	<u>39,836</u>

Carer Support Groups – This funding is for the running of Support Groups throughout Mid Devon including the Forget-Me-Not Cafe and Oasis groups for the carers of people with memory difficulties.

Volunteer Support for Adult Carers - This funding is for the volunteer support to Adult Carers including befriending, telephone outreach, bereavement and essential journeys support.

UNITE - CARERS IN MID DEVON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
Fund balances at 31 March 2023 are represented by:			
	£	£	£
Current assets	60,965	5,180	66,145
Current liabilities	(757)	-	(757)
	60,208	5,180	65,388

13. Related party transactions

There have been no related party transactions in the year.