

**Charity number 1119205
Company number 6037020**

**Carers of Epsom
(A company limited by guarantee)**

**Unaudited
Report and Financial Statements
for the year to 31 March 2018**

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Reference and Administration Information

Charity name:	Carers of Epsom
Charity registration number:	1119205
Company registration number:	6037020
Registered Office:	11 Christ Church Mount, Epsom, Surrey KT19 8LU
Board Members:	
Cynthia Gifford	Chair
Joe Grace	Vice Chair
David Horwood	Treasurer
Shaun Jones	Company Secretary
Linda Piercy	(resigned 7 September 2017)
Margaret Leatherby	
Andrew Drury	(resigned 8 November 2017)
Valerie Douglas	
Jean Smith	Honorary President
Claire Robertson	Appointed 30 November 2017

Historically the Borough Councils of Epsom & Ewell and Reigate & Banstead were invited to nominate representatives to attend meetings of the Board as non-voting observers. Neither council appointed a representative for 2017/18.

Cllr Rachel S Turner of Reigate & Banstead attended Board meetings as an observer and adviser in an individual capacity.

Independent Examiner:	Upton Neenan Lees 21-23 Croydon Road Caterham, Surrey CR3 6PA
Bankers:	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Report of the Board of Trustees for the year ended 31 March 2018

The Board presents its report and unaudited financial statements for the year ended 31 March 2018.

A New Role for the Charity

Following the loss of funding for our core support service (which closed on 31 March 2017) we decided not to join the consortium that bid successfully in December 2016 for a county-wide Back Care (Moving & Handling) Advisory Service for carers from 1 August 2017. Our Mid-Surrey Moving & Handling service therefore closed at the end of July. Once again we record our thanks to the dedicated and professional Moving & Handling Advisers who had provided a very successful service over the past 11 years and continued to do so during a period of great uncertainty over their future roles.

Our office at the Old Town Hall in Epsom was vacated in September, necessitating a change to the Registered Office address. Our office furniture and other equipment including printers were donated to Age Concern Epsom & Ewell. Our computers were professionally wiped of data and disposed of; most were donated to Age Concern and Citizens Advice.

The charity has residual unrestricted funds and the trustees have resolved that the charity should continue in existence, supporting carers in need with grants until those residual funds have been fully disbursed.

Accordingly, Carers of Epsom is now offering small grants to carers who live in the borough of Epsom and Ewell, or in the Banstead area, to help meet their needs, whether physical or emotional, to promote their wellbeing, and to help reduce feelings of isolation. This may be through specific grants to carers, to other charities or through assisting with the cost of support groups and events for carers in the area.

The small balance remaining on the restricted Moving & Handling fund is to be donated to the new providers of the service.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 December 2006. The company is the successor to an unincorporated charity which was established in 1988 and which transferred the entirety of its activities, assets and liabilities to the company with effect from 1 June 2007. The Memorandum of Association determines the objectives and powers of the charitable company and is governed under the Articles of Association. Members of the company guarantee to contribute an amount not exceeding £1 each in the event of the company being wound up.

Recruitment and appointment of Board members

The Board seeks to ensure that its members provide the variety of skills necessary to exercise good governance, and include carers and/or ex carers who have personal knowledge and experience to understand both the issues and needs that confront carers. We advertise for new trustee members through various agencies to enhance our skills and it has been our long-standing practice to invite carers to put themselves forward for election to the Board through our monthly newsletter.

One third of the trustee directors must retire by rotation at each annual general meeting.

Trustee/Board induction training

Prospective trustees are invited to attend a Board meeting as an observer before they commit themselves to becoming a full member. Trustee training is available locally from time to time and Board members are encouraged to attend.

Risk management

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Health and safety has been a key risk area and policies were put in place governing, inter alia, home visits. Internal control risks are minimised by the implementation of financial controls and procedures for authorisation of transactions.

Organisational structure

The Board of trustee directors consists at present of 8 members who meet quarterly. They are responsible for the policies, strategic direction and financial stability of the organisation. Between quarterly meetings the business of the board is conducted by email using encryption and passwords as appropriate to preserve confidentiality.

Aims, objectives and strategy

The organisation aims to benefit the public by ensuring that:

- Carers feel that they can remain part of their community.
- Carers have a break from caring
- Carers have more choice and control over day to day life whilst choosing to continue to care
- Carers are able to maintain / make friendships and relationships
- Carers are able to undertake leisure activities and learning activities
- Carers are able to carry on caring where this is their choice
- Carers are helped to maintain their health and well being e.g. exercise, complementary therapies, stress reduction activities.
- Carers are able to remain in or return to employment.
- Carers are supported to remain safe

The trustees have referred to the guidance contained in the Charity Commission general guidance on public benefit and have regard to that guidance when reviewing the aims and objectives of the charity and in planning its future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver public benefit

Our main activities and who we try to help are explained below. Our grantmaking activities focus on support for carers in the borough of Epsom and Ewell and in the northern part of the Borough of Reigate and Banstead. The Moving & Handling advice supported carers in those areas and also in east Elmbridge and Mole Valley.

Activities and services

Grant making: We are able to provide small grants to carers who live in the borough of Epsom and Ewell, or in the Banstead area, to help meet their needs, whether physical or emotional, to promote their wellbeing, and to help reduce feelings of isolation.. This may be through specific grants to carers, to other charities or through assisting with the cost of support groups and events for carers in the area. We promoted the availability of these grants to other agencies such as Citizens Advice, Age Concern and Action for Carers (Surrey). Applications may be made online via our website.

We gave £495 to pay for room hire for "Musical Memories" in Epsom and £500 towards room hire for D-caf Banstead. We also awarded £520 to pay for vehicle hire to bring attendees

from Epsom to D-caf Banstead. We gave £150 to Epsom Rotary to support a Christmas event for young carers. We awarded a total of £2062 to 4 individual carers who applied for aid and were successful.

Moving & Handling: This activity ceased at the of July. Our trained and qualified Moving & Handling specialist staff visited carers in their homes and advised on all aspects of lifting, moving and manual handling. Until the service closed we maintained a small stock of lifting aids which we made available to Carers while they await delivery of their own equipment, or for purchase at cost.

Typically each referral required three home visits, one to assess needs, a second to demonstrate/train on equipment and a third to confirm all was working well. On-going support was required by most carers who accessed the service, and, complex cases could require a great deal of input. The outcomes of the service include increased awareness of how to prevent back injury by carers, reduction of the number of back injuries to carers, the promotion of independence for the supported person by minimal lifting, safe use of equipment and ergonomic changes to minimise risk to carer. Our service promoted safer handling practices to meet best practice guidelines and promotes parity of service within Surrey.

Financial Review

Funding sources

Our organisation was reliant for many years on funding provided by two core funders: Surrey County Council and Surrey NHS. Funding for Carer Support came to an end in December 2016 (we met the cost of the service from our reserves for a further re 3 months). Funding for our Moving & Handling advice service ceased in March 2017, and we met the cost of the service from reserves until it closed at the end of July.

Subsidised office accommodation and car parking were provided by Epsom and Ewell Borough Council until September 2017.

We receive donations from various organisations and individuals, and occasional bequests of money.

Free Reserves and Reserves Policy

The Board's policy has been to review the financial risks facing the organisation (see Risk Management section above) and to quantify both the probability and magnitude of various risks; to set both an upper and a lower limit to unrestricted reserves to be maintained for such purposes; and to act to increase or decrease expenditure if the reserves fall outside those limits. Following the closure of our active support and advice services our need for reserves is minimal. Actual unrestricted reserves at the year-end were £100,762 (2017 £99,369). We intend to use these remaining reserves for the benefit of carers in Epsom, Ewell and Banstead.

Restricted Reserves

The unspent balance on the Moving & Handling (formerly Back Care) fund was almost eliminated and now stands at £877 (2017 £49,223). This residual balance will be donated to the new providers of the service.

Plans for the future

The Board intends to apply the remaining reserves of the charity for the benefit of carers in Epsom, Ewell and Banstead. This may be through specific grants to carers, to other charities or through assisting with the cost of support groups and events for carers in the area. When these reserves are exhausted, the charity will be wound up.

Responsibilities of the Board of Trustees

The Trustees (who are also the directors of Carers of Epsom 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 Accounting 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;
- make judgements 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 proper 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. The Trustees 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.

Members of the Board of trustees

Members of the Board of trustees, who are directors for the purposes of company law and trustees under charity law, who served during the year and up to the date of this report are set out on page 3.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the Board of trustees

Registered office:
11 Christ Church Mount
Epsom
Surrey
KT19 8LU



Cynthia A. Gifford
Trustee

**Independent Examiner's Report
to the Trustees of
Carers of Epsom
for the Year Ended 31 March 2018**

I report on the accounts of the trust for the year ended 31 March 2018 which are set out on pages 9 to 15.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Carers of Epsom for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

INDEPENDENT EXAMINER'S STATEMENT

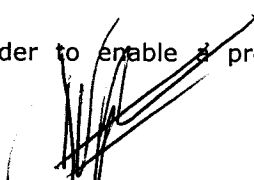
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

21-23 Croydon Road
Caterham
Surrey CR3 6PA


Dean V. Upton
Upton Neenan Lees
Chartered Accountants

14th June 2018

**Carers of Epsom
Statement of Financial Activities (including Income and Expenditure Account) for
the year ended 31 March 2018**

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Incoming resources					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Donations and grants	2	4,268	25	4,293	3,229
<i>Activities for generating funds:</i>					
Investment income		748	1	749	1,613
Incoming resources from charitable activities:					
Grants and contracts	3	0	0	0	207,685
		<u>5,016</u>	<u>26</u>	<u>5,042</u>	<u>212,527</u>
Total incoming resources					
Resources expended					
Charitable activities	4	3,583	47,932	51,515	244,966
Governance costs	4	40	440	480	480
		<u>3,623</u>	<u>48,372</u>	<u>51,995</u>	<u>245,446</u>
Total resources expended					
Net incoming/(outgoing) resources		1,393	(48,346)	(46,953)	(32,919)
Reconciliation of funds					
Total funds brought forward		99,369	49,223	148,592	181,511
		<u>100,762</u>	<u>877</u>	<u>101,639</u>	<u>148,592</u>
Total funds carried forward					

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

The notes on pages 11 to 15 form part of these financial statements.

Carers of Epsom

Balance Sheet as at 31 March 2018

	Notes	2018		2017	
		£	£	£	£
Current assets					
Short term investments	10	87,856		147,641	
Debtors	11	20		121	
Cash at bank and in hand		14,909		16,120	
		<u>102,785</u>		<u>163,882</u>	
Creditors: amounts falling due within one year	12	1,146		15,290	
				<u>15,290</u>	
Net current assets			101,639		148,592
Net assets	13		<u>101,639</u>		<u>148,592</u>
Unrestricted funds	14		100,762		99,369
Restricted funds	14		877		49,223
Total funds			<u>101,639</u>		<u>148,592</u>

The Trustees are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the Board on the 14th of June 2018 and are signed on their behalf by:



D. Horwood, Treasurer
Company Number: 6037020

Notes forming part of the Financial Statements for the year ended 31 March 2018

1. Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

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

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

o The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- When funds are received and are not immediately required, they are invested so that they may earn interest. These investments can be drawn on as required.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 4.

Small capital items and replacements are written off as incurred.

2 Donations

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
Sainsbury's Kiln Lane	3,043		3,043	0
Waitrose Banstead	427		427	464
Lotus Eaters of Epsom	0		0	180
Barry Dearlove – Golden Giving	114		114	287
Nationwide	0		0	650
Paul Tamer	0		0	100
Roy Carter	0		0	100
Jennifer Wilkinson	0		0	100
Orchard Centre	0		0	231
Roger Suckling	0		0	200
West London Ladies' Group	0		0	100
M J Stone	0		0	150
Margaret Palmer	0		0	100
Appleby House – Bake-off	0		0	148
Mrs Gregory	0	25	25	0
Beryl May Scott (bequest)	684		684	0
Others (individually under £100)	0		0	419
	<u>4,268</u>	<u>25</u>	<u>4,293</u>	<u>3,229</u>

3 Incoming resources from activities to further the charity's objects

	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
<i>Surrey County Council and NHS Surrey (joint funding)</i>				
Carers Support	0	-	0	128,135
Moving & Handling (formerly Back Care) Project	-	0	0	79,550
	<u>0</u>	<u>0</u>	<u>0</u>	<u>207,685</u>

4. Total resources expended

	Basis of allocation	Carers Support	Moving & Handling (formerly Back Care) Project	2018	2017
		£	£	Total	Total
				£	£
Costs directly allocated to activities					
Staff costs	Direct	0	36,139	36,139	202,944
Office expenses	Direct	442	3,037	3,479	3,053
Travel expenses	Direct	0	842	842	5,669
Printing, post & copying	Direct	0	722	722	10,596
Recruitment costs	Direct	-	-	-	-
Training	Direct	0	0	0	1,786
Computer maintenance	Direct	0	1,357	1,357	5,090
Website design	Direct	-	-	-	0
Equipment	Direct	0	-	0	0
Functions	Direct	0	-	0	2,636
Grants	Direct	3,727	-	3,727	495
Moving & Handling (formerly Back Care) Equipment	Direct	-	(408)	(408)	1,191
Support costs allocated to activities					
Payroll costs	No of Staff	0	486	486	1,259
Office rent & car parking	Floor Area	4	2,465	2,469	5,524
Insurance	No of Staff	0	1,446	1,446	1,924
Telephone	No of Staff	(734)	1,567	833	2,067
Legal and Consultancy	No of Staff	-	-	-	-
Contact Management System	No of Staff	144	279	423	732
Independent examiner fees	No of Staff	40	440	480	480
		3,623	48,372	51,995	245,446

5. Staff costs and numbers

Staff costs were as follows:

	2018	2017
	£	£
Salaries & wages	43,421	184,911
Social security costs	3,745	11,513
Pension scheme costs	1,101	6,520
	48,267	202,944

No employee received emoluments of more than £60,000 in either period.

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

	2018	2017
	FTE	FTE
Carers Support Work	0.0	4.4
Moving & Handling (formerly Back Care) Project	0.9	2.3
	0.9	6.7

The charity introduced a pension scheme for its employees in July 2014.

6 Trustee remuneration and related party transactions

No trustees received any remuneration for their services during the year. No trustees were reimbursed for out-of-pocket expenses during the year (2016-17 nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year or the previous period.

7 Taxation

As a charity, Carers of Epsom takes advantage of reliefs available from Income or Corporation Tax and Capital Gains Tax. No tax charges have arisen in the year.

8 Tangible fixed assets

There are no tangible fixed assets with any monetary value. During the year, a number of replacement items of small office equipment were written off in accordance with our standing policy on small capital items and replacements.

10 Short term investments

	2018	2017
	£	£
Cost		
Brought forward	147,641	176,466
Additions	215	46,175
Disposals	(60,000)	(75,000)
Carried forward	<u>87,856</u>	<u>147,641</u>

11 Debtors

	2018	2017
	£	£
Other debtors and prepayments	20	121
	<u>20</u>	<u>121</u>

12 Creditors: Amounts falling due within one year

	2018	2017
	£	£
Grants received in advance	-	0
Other creditors and accruals	1,146	15,290
	<u>1,146</u>	<u>15,290</u>

13 Analysis of net assets between funds

	General funds	Restricted funds	2018 Total funds	2017 Total funds
	£	£	£	£
Current assets	101,468	1,317	102,785	163,882
Current liabilities	(706)	(440)	(1,146)	(15,290)
	<u>100,762</u>	<u>877</u>	<u>101,639</u>	<u>148,592</u>

14 Movements in funds

	Brought forward	Incoming resources (inc gains)	Outgoing resources	Carried forward
	£	£	£	£
Unrestricted funds				
Carers Support	99,369	5,016	(3,623)	100,762
Restricted funds				
Moving & Handling (formerly Back Care) Project	49,223	26	(48,372)	877
Total funds	<u>148,592</u>	<u>5,042</u>	<u>(51,995)</u>	<u>101,639</u>