

COMPANY REGISTRATION NUMBER SC184443

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)**

COMPANY LIMITED BY GUARANTEE

ACCOUNTS

31 MARCH 2016

Charity Number SC023658

BARRIE SCOTT & CO

Chartered Accountants & Statutory Auditor

16-18 Weir Street

Falkirk

FK1 1RA

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

ACCOUNTS

YEAR ENDED 31 MARCH 2016

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**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2016**

The trustees, who are also directors for the purposes of company law, present their report and the accounts of the charity for the year ended 31 March 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Central Carers Association (Falkirk and Clackmannan)
Charity registration number	SC023658
Company registration number	SC184443
Principal office	Bank Chambers 1a Bank Street Falkirk FK1 1NB
Registered office	Bank Chambers 1a Bank Street Falkirk FK1 1NB

The trustees

The trustees who served the charity during the period were as follows:

Miss M Cheyne
Mrs V Brown
Mrs M Boslem
Mr J Allardyce
Mr J Lapsley
Mrs M Braes
Mr A Martin
Mrs M Daniels
Miss E Ramsay

Mrs M Daniels was appointed as a trustee on 11 June 2015.
Miss E Ramsay was appointed as a trustee on 11 June 2015.
Miss M Cheyne passed away on 6 January 2016.
Mrs M Boslem retired as a trustee on 31 March 2016.

Secretary	James Lapsley
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Senior management team	Agnes McMillan Holly Hoskisson	Centre Manager Depute Centre Manager
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**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

Auditor

Barrie Scott & Co
Chartered Accountants
& Statutory Auditor
16-18 Weir Street
Falkirk
FK1 1RA

Bankers

Bank of Scotland
Unit 15
Howgate Centre
Falkirk
FK1 1HG

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
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COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The organisation is a charitable company limited by guarantee, incorporated on 1 April 1998 and registered as a charity on 4 May 1995. 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.

Management

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. The members of the Management Committee shall hold office until the third Annual General Meeting (AGM) following their appointment. At such time they shall retire from office but may offer themselves for re-election.

Valarie Brown and James Lapsley retire by rotation and, being eligible, offer themselves for re-election.

The focus of the work of the organisation is supporting carers and therefore this is reflected in the fact that one third of the Management Committee is composed of carers or former carers who are willing to use their own experience to assist the charity. Recruitment of the Management Committee is mainly carried out by word of mouth and at awareness raising events where the work of the organisation is discussed.

Efforts are made to attract individuals with a diverse mix of skills covering social work, business, health service and accounting. An application form asking for two references and supporting letter are requested from prospective members who are interviewed by the Chairperson and evaluated. The final decision is taken by the Management Committee.

Induction process

There is a written Induction Process and short training sessions are arranged when new members join the Committee, which may include existing members in order to aid communication with the new members. These training sessions will be led by the Chair of the Management Committee and the Centre Manager.

Organisational Structure

The organisation has a Management Committee of up to 12 members and 2 advisors who meet every 6 weeks and are responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and Depute Centre Manager. These individuals are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Managers have responsibility for the day to day operational management of the Carers Centre in Falkirk and the Alloa Office, Befriending and Young Carers services, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Risk Management

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Having achieved the quality awards, PQASSO Level 1 status and Carers Trust Quality Award, the organisation continues with focus to enhance the various processes to maintain and further the quality status. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centre and other offices. These procedures are reviewed on a regular basis to ensure that they continue to meet the needs of the charity. The organisation has contracted with Peninsula Business Services for their "Business Safe" product to further ensure the required compliance

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

standards are fully observed and maintained. The Strategic Plan is prepared, with financial overview for each current business year and status reports are regularly presented by the Centre Manager at appropriate Management Committee Meetings.

Related Parties

The previous year Trustees Report indicated the change in organisation style of reference with the earlier merger of Crossroads and Princess Royal Trust. Following in-depth involvement and discussion with all parties concerned with the organisation, the style adopted by this organisation is now formally Falkirk and Clackmannanshire Carers Centre with rebranding effected in this business year. Carer strategies continue to be drawn up at local and national level and have some influence on the work of the organisation. The organisation is a member of a number of organisations including the Coalition of Carers in Scotland, Volunteer Development Scotland, the local Council for Voluntary Services and a network partner of Carers Trust.

OBJECTIVES AND ACTIVITIES

Objectives and activities

The principle objectives of the company are:

To identify carers, including young carers, and provide support and information. To encourage mutual support through the establishment of carers' support groups. To collate and disseminate information relevant to carers in the Falkirk area and Clackmannanshire. To raise awareness of the needs of carers.

To promote services which help carers and to encourage carers to make use of existing services. To assist carers to liaise with all relevant agencies.

To encourage carers to contribute to the formulation, implementation and review of local and national policies relevant to their caring role and to encourage their participation in community care planning. To recognise and work with former carers as appropriate. To promote good communication, collaborative working and partnerships between statutory, voluntary and community organisations which provide services to carers. To co-ordinate views of carers by identifying and raising carers' concerns with policy makers and policy providers. To promote the principle and practice of equal opportunities for all carers. To provide a befriending service for carers of all ages.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
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COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

ACHIEVEMENTS AND PERFORMANCE

Achievements and performance

The main areas of charitable activity are the provision of information and support to carers of all ages and to provide befriending services to carers of all ages. A total of 5727 one to one contacts relating to 1575 Carers, of which 963 were New Carers, were effected by staff in the Alloa Office and the Carers Centre from April 2015 to March 2016. The regular range of adult activities continued to expand with the provision of Carer Support Plans with subsequent reviews; provision of benefit information, referrals and support with the facilitation of CAB advisor sessions among the increasing services provided. A range of extensive training and education sessions continue to be particularly well supported ensuring carers knowledge and awareness is considerably expanded. The popular Carers Cafe, therapeutic pampering sessions, singing workshops, outreach group meetings, Men's Group and other outings all combined to ensure respite opportunity is provided. Short break and respite goals were successfully accomplished with funding from Short Breaks Fund for Better Breaks which provided respite and activities for carers and families while Creative Breaks allowed carers to have personalised short breaks.

The Young Carers Service continued to further develop, supporting 290 Young Carers (YCs) of which 128 were new carers. The Carers Trust funding, received to complete feasibility study to develop service for young adult carers, resulted in support being provided to 45 Young Adult Carers (YACs). Young carers groups involving a diverse range of activities continue successfully with the ever increasing need for 1:1 support placing great demand on resources on both a short and long term basis. Again, 12 YCs attended the West Linton Young Carers Festival, the much appreciated highlight in the approach to respite and involvement from this group. The participation of 10 YC/YACs in the Ocean Youth Trust Scotland event proved challenging and rewarding for all concerned.

The support provided to carers from befriending volunteers continued. The funding received from Children in Need for the YC post for 3 years allowed 25 YCs to be linked to a volunteer befriender. In association with "Shared Care Scotland", the "Respite Project" continues in the provision of breaks pledged free by the hospitality sector in Falkirk. This Project continues as a popular opportunity to expand respite for carers. The established "Friends" Group in Clackmannanshire continued to make a strong fund raising impact and the goal to develop a Falkirk "Friends" Group continues. Again, considering all the challenges faced within the varied services, it is a delight to report that Young Carers Services and Carers Centre met all agreed targets in the year.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

FINANCIAL REVIEW

The strong management focus on improved service opportunity continues with a number of additional services, whenever possible making use of the excellent Carers Centre premises. Close monitoring of all expenditures continues to be demanded by the ever increasing cost challenges faced by the organisation. Fundraising opportunities continue to be focussed and the various groups, including Management Committee, undertake the opportunity whenever available resources permit. A number of key projects attracting funding continue to benefit the services of the wider organisation with the support the related management fees provide. It is pleasing to note that our core funding is in place for the forthcoming business year.

The principle funding sources remain the statutory authorities - Falkirk Council, Clackmannanshire Council and NHS Forth Valley. The organisation recognises the constraints on local authority expenditure and continues to seek additional funding from other sources and continually monitors costs for further reduction opportunities. The key sub-lease of our North Office continues in place on a short term basis. Opportunity to hire our meeting rooms to external organisations continues and provides a reasonable amount of additional income. Some constraint on this income stream is due to the ever increasing use by our own in house teams involved in the various training and education sessions provided.

The Centre Manager and Depute Centre Manager and the various staff involvements continually aim to identify small funding opportunities, their efforts meeting with some success.

Investment Policy

Any money not required in the short term continues to be identified and held in interest bearing accounts on a one year basis. No other investments are held.

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 the unrestricted funds should be sufficient to cover 3 months operating costs.

The requirement to value the pension fund of the organisation, which is part of the Falkirk Council Superannuation Scheme, has resulted in the charity incurring a potential liability of £207,000 for the pension.

Plans for future periods

It is the aim of the Management Committee to maintain the services at the current level and deliver support to the highest possible standards.

The ever increasing demands on the organisation have highlighted a number of new posts which would help maintain and further strengthen the service level provided. It has been agreed that the Centre Manager and Projects Manager explore potential funding opportunities and make application whenever appropriate.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Central Carers Association (Falkirk and Clackmannan) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and regulations.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)*

Company law requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, the trustees are required to:

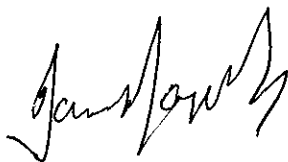
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

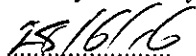
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Signed by order of the trustees



James Lapsley
Charity Secretary


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**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND
MEMBERS OF CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)**

YEAR ENDED 31 MARCH 2016

We have audited the accounts of Central Carers Association (Falkirk and Clackmannan) for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of accounts and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out below:

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

SCOPE OF THE AUDIT OF THE ACCOUNTS

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND
MEMBERS OF CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN) *(continued)***

YEAR ENDED 31 MARCH 2016

OPINION ON ACCOUNTS

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Emphasis of Matter

In forming our opinion, we have considered the adequacy of the disclosures made in the financial statements concerning the charity's ability to continue as a going concern. The charity is a member of the Falkirk Council Pension Fund. During the year this fund reported a net deficit allocated to the charity of £207,000 (2015: £274,000). This deficit has been reflected in the balance sheet. This deficit would only crystallise if all employees in the scheme ceased employment. The charity is also dependent on funding from various councils, the NHS and the Scottish Government. Funding is in place for the year ended 31 March 2017. These funders will not provide assurance that funding will be ongoing, however, due to the Scottish Government's commitment to carers, there is nothing to suggest that the funding will cease. The financial statements do not include any adjustment that would result from a failure to continue as a going concern. Our opinion is not qualified in this respect.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
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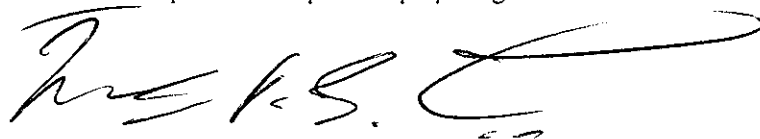
**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND
MEMBERS OF CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN) *(continued)***

YEAR ENDED 31 MARCH 2016

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charity has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.



JAMES FLEMING SCOTT COATS (Senior Statutory Auditor)

For and on behalf of

BARRIE SCOTT & CO

Chartered Accountants & Statutory Auditor



16-18 Weir Street

Falkirk

FK1 1RA

6/12/16

Barrie Scott & Co is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	10,716	105,441	116,157	192,376
Income from charitable activities	3	268,792	451,041	719,833	632,542
Other trading activities	4	53,053	—	53,053	57,565
Investment income	5	2,949	—	2,949	3,217
Other income	6	7,201	—	7,201	7,169
TOTAL INCOME		<u>342,711</u>	<u>556,482</u>	<u>899,193</u>	<u>892,869</u>
EXPENDITURE					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	(234)	—	(234)	(246)
Expenditure on charitable activities	8/9	(326,728)	(597,558)	(924,286)	(864,199)
TOTAL EXPENDITURE		<u>(326,962)</u>	<u>(597,558)</u>	<u>(924,520)</u>	<u>(864,445)</u>
NET EXPENDITURE/INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES					
	11	<u>15,749</u>	<u>(41,076)</u>	<u>(25,327)</u>	<u>28,424</u>
NET MOVEMENT IN FUNDS/NET (EXPENDITURE)/INCOME FOR THE YEAR					
		15,749	(41,076)	(25,327)	28,424
OTHER RECOGNISED GAINS AND LOSSES					
Actuarial gains/(losses) in respect of defined benefit pension schemes		67,000	—	67,000	(97,000)
NET MOVEMENT IN FUNDS		<u>82,749</u>	<u>(41,076)</u>	<u>41,673</u>	<u>(68,576)</u>

Carried forward		<u>82,749</u>	<u>(41,076)</u>	<u>41,673</u>	<u>(68,576)</u>
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The notes on pages 14 to 29 form part of these accounts.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT) *(continued)***

YEAR ENDED 31 MARCH 2016

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
Note	£	£	£	£
Brought forward	82,749	(41,076)	41,673	(68,576)
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>(1,089)</u>	<u>258,977</u>	<u>257,888</u>	<u>326,467</u>
TOTAL FUNDS CARRIED FORWARD	<u>81,660</u>	<u>217,901</u>	<u>299,561</u>	<u>257,891</u>

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

All of the above amounts relate to continuing activities.

The notes on pages 14 to 29 form part of these accounts.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**


BALANCE SHEET

31 MARCH 2016

	Note	2016 £	£	2015 £
FIXED ASSETS				
Tangible assets	14		781	1,540
CURRENT ASSETS				
Debtors	15	54,942		14,130
Cash at bank and in hand		457,849		524,596
		512,791		538,726
CREDITORS: Amounts falling due within one year	16	(7,011)		(8,377)
NET CURRENT ASSETS			505,780	530,349
TOTAL ASSETS LESS CURRENT LIABILITIES			506,561	531,889
NET ASSETS EXCLUDING PENSION LIABILITY			506,561	531,889
DEFINED BENEFIT PENSION SCHEME LIABILITY	17		(207,000)	(274,000)
NET ASSETS INCLUDING PENSION LIABILITY			299,561	257,889
FUNDS OF THE CHARITY				
Restricted income funds	18		217,901	258,977
UNRESTRICTED INCOME FUNDS:				
Unrestricted income funds excluding pension liability	19	288,660		272,912
Pension reserve	17	(207,000)		(274,000)
TOTAL UNRESTRICTED INCOME FUNDS			81,660	(1,088)
TOTAL CHARITY FUNDS			299,561	257,889

These accounts were approved by the members of the committee and authorised for issue on the ~~28 June 2016~~ and are signed on their behalf by:

J Allardyce
Trustee



Company Registration Number: SC184443

The notes on pages 14 to 29 form part of these accounts.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006.

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. 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 when receivable. 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.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Resources expended

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

Costs of generating funds comprise the costs incurred for fundraising purposes. 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 audit fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES *(continued)*

Fixed assets

All fixed assets are recorded at cost less accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	20% Straight line
Leasehold Improvements	-	Straight line over the lease term

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Defined benefit pension schemes

The charity operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The contributions to the scheme are charged to the SOFA so as to spread the cost of pensions over the service lives of employees.

Intangible assets

During the year the charity enjoyed the use of premises provided rent free by Clackmannan Council. The value of this gift was estimated at £3,500 (31 March 2015: £3,500).

**CENTRAL CARERS ASSOCIATION (FALKIRK AND
CLACKMANNAN)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2016

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Donations	6,473	3,085	9,558
PRT Grants	743	17,522	18,265
Shared Care Scotland	–	31,450	31,450
BBC Children in Need	–	33,034	33,034
Big Lottery	–	16,350	16,350
Government grants	–	–	–
Agnes Watt Trust Fund	–	4,000	4,000
Gifts			
Gifts in kind	3,500	–	3,500
	<u>10,716</u>	<u>105,441</u>	<u>116,157</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Donations			
Donations	7,410	641	8,051
PRT Grants	9,331	17,519	26,850
Shared Care Scotland	–	46,910	46,910
BBC Children in Need	–	22,454	22,454
Big Lottery	–	16,350	16,350
Government grants	–	68,261	68,261
Agnes Watt Trust Fund	–	–	–
Gifts			
Gifts in kind	3,500	–	3,500
	<u>20,241</u>	<u>172,135</u>	<u>192,376</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Forth Valley Health Board	68,074	361,835	429,909
Falkirk Council	141,898	–	141,898
Clackmannanshire Council	58,820	89,206	148,026
	<u>268,792</u>	<u>451,041</u>	<u>719,833</u>

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3. INCOME FROM CHARITABLE ACTIVITIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Forth Valley Health Board	68,074	313,776	381,850
Falkirk Council	141,898	—	141,898
Clackmannanshire Council	58,820	49,974	108,794
	<u>268,792</u>	<u>363,750</u>	<u>632,542</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Fundraising	1,421	1,421	3,301	3,301
Management fees	51,632	51,632	54,264	54,264
	<u>53,053</u>	<u>53,053</u>	<u>57,565</u>	<u>57,565</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Bank interest receivable	2,949	2,949	3,217	3,217

6. OTHER INCOME

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Rent received	7,201	7,201	7,169	7,169

7. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Donations	234	234	246	246

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8. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Carer support	191,149	412,302	603,452
Support costs	135,579	185,256	320,835
	<u>326,728</u>	<u>597,558</u>	<u>924,287</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Carer support	200,281	376,312	576,593
Support costs	135,225	152,382	287,606
	<u>335,506</u>	<u>528,694</u>	<u>864,199</u>

9. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total Funds 2016 £	Total Funds 2015 £
Carer support	603,452	299,203	902,655	835,935
Governance costs	—	21,632	21,632	28,264
	<u>603,452</u>	<u>320,835</u>	<u>924,287</u>	<u>864,199</u>

10. ANALYSIS OF SUPPORT COSTS

	Carer support £	Total 2015 £
Recruitment & training	2,440	6,402
Premises	64,348	63,707
Depreciation	758	1,046
Postage, Stationery & advertising	24,343	15,017
Telephone	7,445	5,869
Hire of equipment	15,089	18,260
Grants paid out	36,384	35,423
Volunteer expenses	4,561	5,765
Carers support expenses	12,986	13,788
Lifestyle costs	21,587	12,647
Staff travel	11,509	11,475
Hospitality & functions	13,399	13,298
Management fees	51,632	54,264
Repay underspend	30,581	407

Balance carried forward

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10. ANALYSIS OF SUPPORT COSTS *(continued)*

	Carer support £	Total 2015 £
Balance brought forward		
General expenses	2,141	1,974
	<u>299,203</u>	<u>259,342</u>

11. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2016 £	2015 £
Staff pension contributions	59,564	46,832
Depreciation	758	1,046
Auditors' remuneration:		
- audit of the financial statements	4,890	4,890
Operating lease costs:		
- Other	<u>15,089</u>	<u>18,260</u>

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2016 £	2015 £
Wages and salaries	509,991	497,905
Social security costs	38,490	36,259
Other pension costs	<u>59,564</u>	<u>46,832</u>
	<u>608,045</u>	<u>580,996</u>

Other pension costs above represents the total operating charge included in expenditure in the Statement of financial activities and does not include amounts included in other recognised gains and losses (see note 17).

Particulars of employees:

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

	2016 No.	2015 No.
Charitable expenditure	23	23
Management and administration	<u>10</u>	<u>9</u>
	<u>33</u>	<u>32</u>

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

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13. TRUSTEES' REMUNERATION

No member of the Trustees received any remuneration during the year.

Expenses of £31 were reimbursed to Trustees during the year.

14. TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Fixtures & Fittings £	Total £
COST			
At 1 April 2015	18,864	42,607	61,471
Disposals	—	(25,894)	(25,894)
At 31 March 2016	<u>18,864</u>	<u>16,713</u>	<u>35,577</u>
DEPRECIATION			
At 1 April 2015	18,864	41,067	59,931
Charge for the year	—	758	758
On disposals	—	(25,893)	(25,893)
At 31 March 2016	<u>18,864</u>	<u>15,932</u>	<u>34,796</u>
NET BOOK VALUE			
At 31 March 2016	<u>—</u>	<u>781</u>	<u>781</u>
At 31 March 2015	<u>—</u>	<u>1,540</u>	<u>1,540</u>

15. DEBTORS

	2016 £	2015 £
Other debtors	47,336	7,276
Prepayments	7,606	6,854
	<u>54,942</u>	<u>14,130</u>

16. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Other creditors	240	—
Accruals and deferred income	6,771	8,377
	<u>7,011</u>	<u>8,377</u>

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17. PENSION AND OTHER POST-RETIREMENT BENEFITS

The charity operates a pension scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. The assets of the scheme are held separately from those of the charity.

Pension contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. A full actuarial valuation was carried out at 31 March 2014 and updated at 31 March 2016.

The main assumptions used by the actuary were:

	2016	2015
	£	£
Rate of increase in salaries	3.70	3.80
Rate of increase in pensions in payment	2.20	2.40
Discount rate	3.50	3.20

An analysis of the movements in the deficit during the year are shown below:

	2016	2015
	£	£
At 1 April 2015	(274,000)	(177,000)
Total operating charge	(88,000)	(88,000)
Total other finance income	27,000	44,000
Actuarial gain/(loss)	94,000	(89,000)
Contributions	34,000	36,000
At 31 March 2016	<u>(207,000)</u>	<u>(274,000)</u>

The pension charge for the year was £34,149 (2015: £36,458).

The actuarial value at 31 March 2016 for the purposes of FRS 17 showed that the fair value of the scheme's assets was £859,000 and that the actuarial value of those assets represented 100% of the benefits that had accrued to members, after allowing for expected future increase in earnings. The net pension liability as at 31 March 2016 is £207,000. The contributions of the company are 21.9% of employees' pensionable pay. From 1 April 2009 the contributions of the employees are determined according to the level of a member's full time equivalent pensionable pay. The contribution rates are applied in tiers ranging from 5.5% to 12% depending on the member's rate of pensionable pay on 31 March.

An analysis of the amounts included in the statement of financial activities follows:

Analysis of the total operating charge included in resources expended:

	2016	2015
	£	£
Current service cost	88,000	88,000
Total operating charge	<u>88,000</u>	<u>88,000</u>

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Analysis of the amount included in other finance income:

	2016	2015
	£	£
Expected return on pension scheme assets	<u>27,000</u>	<u>44,000</u>
Other finance income	<u>27,000</u>	<u>44,000</u>

Analysis of the amount included in other recognised gains and losses:

	2016	2015
	£	£
Experience gains/(losses) arising on scheme liabilities	<u>94,000</u>	<u>(89,000)</u>
Actuarial gain/(loss)	<u>94,000</u>	<u>(89,000)</u>

A history of experience gains and losses is shown below:

	2016	2015	2014	2013	2012
Difference between the expected and actual return on scheme assets:					
Experience gains/(losses) on scheme liabilities:					
- amount (£)	94,000	(89,000)	22,000	28,000	21,000
- % of present value of scheme liabilities	8.8	(7.9)	2.5	3.5	3.2
Total actuarial gain/(loss) recognised in statement of total recognised gains and losses:					
- amount (£)	94,000	(89,000)	22,000	28,000	21,000
- % of present value of scheme liabilities	8.8	(7.9)	2.5	3.5	3.2

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18. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015	Income	Expenditure	Transfers	Balance at 31 Mar 2016
	£	£	£	£	£
YC Authorisation Cards	3,596	–	(191)	–	3,405
Community Group Fund	594	135	–	–	729
Children In Need	–	33,034	(29,066)	–	3,968
Falkirk Carers Activity Groups	1,659	91	(129)	–	1,621
Better Breaks Fund	3,842	10,000	(11,679)	–	2,163
Community Health - Parents Group	1,292	–	(274)	–	1,018
PRT Breaks	–	4,164	(4,164)	–	–
Former Carers Group	726	–	–	–	726
Carers Information Strategy (CIS) Project					
Years 1-7	118,103	–	(29,783)	(88,320)	–
Big Lottery	1,584	16,350	(17,934)	–	–
Short Break Funds - Adults	12,932	21,450	(20,121)	–	14,261
Autism Support Services	29,556	–	(29,556)	–	–
Reshaping Care for Older People	70,660	–	–	–	70,660
Rebranding/Marketing	1,470	2,500	(9,324)	6,359	1,005
Young Adult Carers Fund	12,963	13,358	(22,515)	–	3,806
Agnes Watt Trust (Young Carer)	–	4,000	–	–	4,000
CIS Year 8	–	180,254	(192,735)	12,656	175
ICF Falkirk	–	181,581	(160,782)	–	20,799
ICF Clackmannanshire	–	89,565	(69,305)	–	20,260
Contingency Fund	–	–	–	69,305	69,305
	<u>258,977</u>	<u>556,482</u>	<u>(597,558)</u>	<u>–</u>	<u>217,901</u>

Purposes of restricted funds

Young Carer Authorisation Cards

Funding by FV NHS to allow recognition of the role that Young Carers (YC) play in the cared-for person's life and to encourage communication between Young Carers and health professionals.

Community Group Fund

Funds utilised to finance monthly meetings of both a leisure and educational nature.

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Children in Need

Funds provided to finance Young Carers Befriending Coordinator post. This key member of the YC team is involved in training and developing new befrienders - essential to the well being of young carers. The worker also participates in all YC activities and responsibilities.

Falkirk Carers Activities Groups

Funds accumulated from donations to allow the organisation of regular and one off activities including the Carer's Lunch, Men's Group, Christmas Lunch etc.

Better Breaks Fund

Funding to provide outings and activities for families of children with additional support needs.

Community Health - Parents Group

Core funds received from statutory authorities cover only the salary of the Parents Worker. This fund allows the worker to organise a wide range of leisure and educational events involving speakers and therapists and external visits to a variety of venues.

PRT Breaks

Specific funding for individuals.

Former Carers Group

Funds established to cover expenses incurred in organising meetings and training sessions to help former carers move on from dependency on support from the Carers Centre to find new and appropriate involvements.

Carers Information Strategy (CIS) Project Years 1-7

Residual balance of funds at the close of Years 1-7 of the CIS project. This will be utilised or disbursed according to future instructions from the NHS FV management accountant. This funding was provided to employ a Carers Health Liaison Worker at the hospitals in Forth Valley to provide carer awareness training to staff and help them set up systems to identify carers and refer them to her for support.

Big Lottery

Funds received from The Princess Royal Trust for Carers (PRTC) to support the Transition Training for Older Carers project, which is funded by the Big Lottery and managed by PRTC.

Short Break Funds - Adults

To provide respite holiday breaks of their choosing for Adult Carers to a maximum of £300 each.

Autism Support Services

Initial funds provided for the project scheduled to meet the necessary support for parents caring for a young person with autism.

Reshaping Care for Older People (RCOP)

Funds provided from Reshaping Care for Older People to meet various support needs including Community Training, Hospital Discharge, Information & Support, Enhanced Discharge and Anticipatory Care, with funds also provided to enable the Carers Centre development.

Rebranding/Marketing

Funds received to cover costs of marketing and rebranding of the organisation following on from the cessation of PRT brand.

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Young Adult Carers Fund

Funds to complete a feasibility study and develop the service for young adult carers.

Agnes Watt Trust

Funding to provide pampering sessions for adult carers and expenses related to befriending for young carers.

CIS Year 8

Funds received from NHS Forth Valley to extend the work of the previous 7 years.

ICF Funding

The Integration Care Fund (ICF) replaces the RCOP Project which was for Older People and the new project covers all adult care including the development of carer engagement.

Contingency Fund

Funding to further develop strands of CIS support initiatives requiring additional resources beyond the initial fund duration.

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19. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015 £	Income £	Expenditure £	Gains and losses £	Balance at 31 Mar 2016 £
Designated Fixed Assets	1,539	—	(758)	—	781
Designated Befrienders Funded Events	2,931	—	(493)	—	2,438
Designated Young Carers Funded Events	13,486	3,817	(8,002)	—	9,301
Designated PRT Miscellaneous	217	—	(217)	—	—
Designated Clackmannanshire External Funds	12,085	755	(1,671)	—	11,169
Designated Clackmannanshire Healthy Eating - Schools	645	—	(645)	—	—
Designated Carers Week	—	14	(14)	—	—
Designated Centre Property and Equipment Fund	40,048	6,000	(2,105)	—	43,943
Designated Carers General Funded Events	11,731	86	(1,643)	—	10,174
General Funds	(83,771)	332,039	(311,414)	67,000	3,854
	<u>(1,089)</u>	<u>342,711</u>	<u>(326,962)</u>	<u>67,000</u>	<u>81,660</u>

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19. UNRESTRICTED INCOME FUNDS *(continued)*

Purposes of designated funds

Befrienders Funded Events

Funds accumulated from donations from individuals and organisations to benefit the volunteer befrienders by financing various leisure and educational events.

Young Carers Funded Events

Funds accumulated from donations from individuals and organisations to benefit young carers in the provision of equipment and various leisure and educational activities.

Carers General Funded Events

Funds accumulated from donations from individuals and organisations to benefit adult carers in the provision of various leisure and educational activities.

PRT Miscellaneous

Funds provided by Carers Trust to fund activities provided for carers.

Clackmannanshire External Funds

Funds accumulated from donations and bequests from individuals and organisations to benefit carers in Clackmannanshire in the provision of various leisure and educational activities.

Clackmannanshire Healthy Eating - Schools

Funds provided to allow the Young Carers School Liaison Worker to organise weekly lunch groups for young carers in Clackmannanshire schools to encourage healthy eating.

Centre Property and Equipment Fund

Reserves accumulated to make provision for future significant rent increases or potential significant non routine maintenance of the property at 1a Bank Street and for the replacement of office equipment and furnishings.

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20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Defined benefit pension liability £	Total £
Restricted Income Funds:				
YC Authorisation Cards	—	3,405	—	3,405
Community Group Fund	—	729	—	729
Children In Need	—	3,968	—	3,968
Falkirk Carers Activity Groups	—	1,621	—	1,621
Better Breaks Fund	—	2,163	—	2,163
Community Health - Parents Group	—	1,018	—	1,018
Former Carers Group	—	726	—	726
Short Break Funds - Adults	—	14,261	—	14,261
Reshaping Care for Older People	—	70,660	—	70,660
Rebranding	—	1,005	—	1,005
Young Adult Carers Fund	—	3,806	—	3,806
Agnes Watt Trust (Young Carer)	—	4,000	—	4,000
CIS Year 8	—	175	—	175
ICF Falkirk	—	20,799	—	20,799
ICF Clackmannanshire	—	20,260	—	20,260
Contingency Fund	—	69,305	—	69,305
	—	<u>217,901</u>	—	<u>217,901</u>
Unrestricted Income Funds:				
Designated Funds	781	77,025	—	77,806
General Funds	—	210,854	(207,000)	3,854
	<u>781</u>	<u>287,879</u>	<u>(207,000)</u>	<u>81,660</u>
Total Funds	<u>781</u>	<u>505,780</u>	<u>(207,000)</u>	<u>299,561</u>

21. RELATED PARTY TRANSACTIONS

During the year telephone services were provided by Vector Business Solutions Limited, a company in which Alan Martin, a Trustee, is a director. The contract was awarded under a competitive tendering process and an interest in Vector Business Solutions Limited was declared by Alan Martin. Vector Business Solutions Limited received net commissions amounting to £193 (2015: £0) for this contract.

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22. COMPANY LIMITED BY GUARANTEE

Central Carers Association (Falkirk and Clackmannan) is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up during the time that he or she is a member or within one year afterwards for payment of the debts and liabilities of the company contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up the same and for the adjustments of the rights of the contributors amongst themselves such an amount as may be required, not exceeding in the case of any member the sum of £1.