

Scottish Charity No. SC023658
Registered
Company No. SC184443

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)

(a company limited by guarantee)

REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2021

Dickson Middleton
Chartered Accountants
www.dicksonmiddleton.co.uk
The UK 200 Group
Practising Chartered Accountants

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Report of the directors for the year ended 31st March 2021

The directors have pleasure in presenting their annual report, which incorporates the Strategic Report, and the audited Financial Statements for the year ended 31st March 2021. In preparing this report the Directors have complied with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and applicable accounting standards.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	SC023658
Registered Company Number	SC184443
Principal & Registered Office	Bank Chambers 1a Bank Street Falkirk FK1 1NB
Bankers	Bank of Scotland High Street Falkirk FK1 1NR
Auditors	Dickson Middleton Chartered Accountants and Statutory Auditors 20 Barnton Street Stirling FK8 1NE
Solicitors	Russel & Aitken 5 The Courtyard Callendar Business Park Falkirk FK1 1XR

Directors

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors. The directors who served from 1st April 2020 are as follows:

Mrs V Brown
Mr J Allardyce
Mr A Martin
Mrs M Daniels
Miss E Ramsay
Mr C Gordon (resigned 29 May 2020)
Mr N Pattinson
Miss L Cunningham (resigned 9 June 2020)

Secretary

Mr A Martin

Senior Management

Agnes McMillan	Centre Manager
Laura McKenzie	Operations Manager

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Report of the directors for the year ended 31st March 2021
(continued)

OBJECTIVES AND ACTIVITIES

The principal objectives of the company are to identify carers, including young carers, and provide support and information. The company aims to encourage mutual support through the establishment of carer's support groups; to collate and disseminate information relevant to carers in Falkirk 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.

The company also aims 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 and to provide a befriending service for carers of all ages.

ACHIEVEMENTS AND PERFORMANCE

As indicated at AGM last year, towards close of business in March 2020, the impact of Coronavirus and the resultant Pandemic required the organisation to address the extreme challenges faced, to ensure the continued provision of information and support to carers. Following due consideration of the situation and the national lockdown, the Centre closed in March 2020 and remained closed for the rest of the year.

In this exceptional year, it was essential that the usual wide range of information and support was provided to carers of all ages across Falkirk district and Clackmannanshire, including one to one support, group support activities, carer training, and involvement opportunities. At the start of lockdown, the staff team began working from home and the necessary supports were put in place to allow this to happen. Despite the challenging circumstances, the organisation continued to provide a full range of services and support to carers.

A total of 1,801 adult carers received individual support by phone, email, or online. Of these, 732 were new in the period. Individual support for adult carers included listening and emotional support, provision of information, benefits support, and help to complete an Adult Carer Support Plan (ACSP).

385 carers were offered or requested an ACSP and 233 ACSPs were completed with carers. 449 digital carers cards were issued to carers and 1,016 received support from the benefits adviser.

Information was sent to carers via email and post and was provided on the organisation's website, social media pages and in the local press. At the end of the period, 2,869 carers were on the Carers Centre mailing list to receive regular information. Apart from providing regular updates, the organisation was also involved in providing information to carers on the supply of PPE and on the vaccine roll out for carers.

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(continued)

The Care with Confidence programme offered a range of online training, wellbeing, and information sessions to adult carers. Support was provided to carers to access these sessions via Zoom. There was a total of 871 carer attendances at 160 Care With Confidence sessions. While many of the regular face to face support group meetings for adult carers were unable to take place during this period, some regular groups and activities took place online including 47 weekly group meetings for Clackmannanshire carers, with 288 attendances, 31 Men's Group meetings with 78 attendances, and 13 Chair Yoga and Mindfulness sessions with 26 attendances.

In addition, there was a programme of online activities for carers of all ages during Carers Week, June 2020, a 'Know Your Rights' event for Carers Rights Day in November 2020, and a '12 Days of Christmas' online Prize Draw in the lead up to Christmas, December 2020.

The young carers (YC) and young adult carers (YAC) project was in contact with YCs and YACs throughout, attending core meetings and providing individual support and group support activities online. 1,620 contacts were made with YCs, 141 one to one sessions took place with 46 YCs, and there were 753 attendances at 90 YCs group sessions. 260 contacts were made with YACs, 47 one to one sessions took place with 15 young adult carers (YACs) and there were 55 attendances at 25 group sessions. For a brief period in October/November face to face work took place, small groups took part in Reachout With Art In Mind in Clackmannanshire and a small number of YCs in need of one to one support in school received that support. In August, virtual home visits were offered for new referrals to the project. Forty-nine families took this opportunity up, while some opted to wait until a face to face visit could be offered.

During lockdown, funders for YC group activities, Awards for All and Children In Need, agreed the funding could be temporarily changed to provide any support needed during the crisis. This included pampering and craft gift bags which were dropped off to YCs who were identified as struggling during lockdown. Resources for groups were hand delivered to YCs throughout the year, with a bag of festive goodies delivered in December. Funding was also used to provide technology to allow the provision of virtual groups using the platform Zoom.

Individual support to adult carers and young carers included the offer of a short breaks grant. Additional funding was made available for distribution by the Carers Centre and a total of 315 carers received a short breaks grant.

Carers were provided with opportunities for involvement, including through a Carers Survey and focus groups facilitated by the organisation and quarterly Carers Forum meetings in Falkirk and Clackmannanshire. In total 42 carer involvement opportunities were provided.

While some activities did not take place, or took place to a lesser extent, for example workforce learning sessions and carer awareness sessions, networking with other professionals and organisations continued through attendance at online planning meetings and other meetings with external organisations, including additional meetings related to Covid 19 and its impact. In total, staff attended 52 planning meetings in addition to 194 meetings with other organisations.

Additional funding, including the extra funding for short breaks for carers, became available to the organisation to help carers during the pandemic. This inevitably led to an increased workload for the staff team in targeting carers with the relevant additional support, as well as increased recording, monitoring and reporting requirements for the organisation throughout the year.

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Report of the directors for the year ended 31st March 2021
(continued)

Whilst service provision for carers was priority for the organisation, support for staff during this challenging period was also crucial and involved additional and unexpected responsibilities for the organisation, including emotional support and advice for individual members of staff, some of whom are carers themselves, training and practical support with working from home, and making practical changes to the office and preparing risk assessments for the future return to office working and face to face contact with carers.

FINANCIAL REVIEW

The income and existing funds have been used to fund the expenditure incurred by the organisation during the financial year to 31st March 2021.

The principal sources of funding, received by the organisation are currently from Clackmannanshire and Stirling Health and social Care Partnership, Falkirk Health and Social Care Partnership and NHS Forth Valley. The organisation was delighted to receive funding support from Children in Need and Robertson Trust during the financial year. Further funding support was received from a number of other sources, many related to providing support to carers during this difficult year. As a result of these income streams, the organisation was able to enhance the core services and activities provided.

Internal management of funding, as well as ongoing budgeting measures, continued to be particularly tested as a result of the COVID-19 pandemic. Funding continued to be monitored intently in order to ensure that the organisation could continue to operate within its means. Additional funding provided enabled effective home working to continue, with service and core activities of the organisation continuing with little disruption.

The organisation is mindful to ensure that strong funding relationships are maintained with current funders. In addition to this the organisation seeks to build new relationships with potential funders, in order to assist with the overall sustainability of the level of service provided.

The Trustees are satisfied with the financial position of the organisation. The organisation has a strong balance sheet with reserves of £317,285 (2020: £238,132) including cash balances of £355,140 (2020: £235,580). The expenditure incurred during the year to 31st March 2021 has been deployed with the prime intention of providing the intended service in the most effective way. Through feedback and being witness to the provision of this service, the Trustees are pleased that the expenditure has benefitted those targeted. The Trustees are focused on ensuring that the use of funds, in this way, continues. The unrestricted funds will be applied to meet the ongoing costs of the organisation, along with any unavoidable and unforeseen costs.

Any grants that are received for a specific purpose are allocated, and continue to be allocated, to restricted funds.

Investment Policy

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

Reserves Policy

In view of the continued pressure on unrestricted funding availability the Board will continue to review and closely monitor the Reserves available to meet organisation requirements.

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Report of the directors for the year ended 31st March 2021
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Plans for future periods

Due to the requirements of the Carers Act, we received continued funding in 2020-21 to employ an additional two Carer Support Workers in Falkirk to complete Adult Carer Support Plans and an additional three Young Carer Workers across Falkirk and Clackmannanshire to complete Young Carer Statements. Statutory funding continues to be subject to review and the close working relationships established will be maintained, with the various authorities, to ensure continuation of current carer services and support.

Any plans for the future have been influenced by the constraints placed on service delivery by the Covid-19 pandemic, which has required the organisation to completely change the model of service delivery when staff were required to work from home to allow us to comply with the conditions of lockdown that were imposed on 23 March 2020. The organisation has continued to provide information, support and involvement opportunities for carers during lockdown using the telephone, social media, and Zoom meetings. In line with Government policy, we will continue to provide services for carers remotely until the requirement to work from home is lifted, and we can review the most effective methods of supporting carers whilst continuing to observe any necessary social distancing and hygiene requirements.

As we come out of lockdown, we are also exploring community-based models of service delivery to allow us to align with similar developments in both health and social care partnerships. Based on feedback from carers, we have applied for additional funding to support the development of a telephone support service, employ a digital worker, and further develop support for young adult carers.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing documents

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.

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.

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Report of the directors for the year ended 31st March 2021
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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 bi-monthly 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 Operations 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 Alloa, 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 implementation of procedures for authorisation of all transactions and projects. These procedures are reviewed on a regular basis to ensure that they continue to meet the needs of the charity. Plans are in place to undertake the new quality award provided by Carers Trust later this year.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, carers and other visitors to the Centre and other offices. The organisation has contracted with Peninsula Business Services for their "Business Safe" product to further ensure the required compliance standards are fully observed and maintained.

Extensive Risk Assessments have been carried out this year to ensure compliance with Government regulation in connection with the Covid-19 virus using the guidance provided by Peninsula Business Services.

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.

Recognising the financial challenge faced by our key funders, Centre Manager and Operations Manager regularly meet and keep fully informed of current processes, potential changes and impact on our future funding. With Carers Act now in effect, changes in funding decision processes and impact on our services remains key, requiring ongoing Board discussion.

Related Parties

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.

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Report of the directors for the year ended 31st March 2021
(continued)

DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees for the purposes of charity law) are responsible for preparing the Directors' 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 directors 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, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the directors 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors 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, 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Directors and Officers Liability Insurance

During the period the charity purchased liability insurance for its directors and staff as permitted by Section 233 of the Companies Act 2006.

Auditors

A resolution will be proposed at the Annual General Meeting that Dickson Middleton be re-appointed as auditors of the charitable company for the forthcoming year.

By Order of the Board



A Martin
Director
17 June 2021

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Independent Auditor's Report to the Trustees and Members of Central Carers Association (Falkirk and Clackmannan) for the year ended 31st March 2021

Opinion

We have audited the financial statements of Central Carers Association (Falkirk and Clackmannan) (the 'charitable company') for the year ended 31st March 2021 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021, 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Independent Auditor's Report to the Trustees and Members of Central Carers Association (Falkirk and Clackmannan) (continued)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of directors' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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Independent Auditor's Report to the Trustees and Members of Central Carers Association (Falkirk and Clackmannan) (continued)

Auditor's responsibilities for the audit of the financial statements

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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Robert Taylor (Senior Statutory Auditor)

**For and on behalf of Dickson Middleton, Chartered Accountants and Statutory Auditors,
20 Barnton Street, Stirling. FK8 1NE.**

Dickson Middleton is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

18 June 2021

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Statement of Financial Activities (including income and expenditure account)
for the year ended 31st March 2021

	Note	Restricted Funds £	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Income:					
Donations and legacies	2	-	5,540	5,540	24,538
Charitable Activities	3	694,162	335,248	1,029,410	877,662
Other trading activities	4	-	-	-	701
Investment income	5	-	1,205	1,205	1,423
Other income	6	-	4,500	4,500	6,852
Total		694,162	346,493	1,040,655	911,176
Expenditure:					
<i>Costs of raising funds:</i>					
Donations and legacies		-	-	-	5
<i>Charitable activities:</i>	7				
Expenditure on charitable activities		666,651	294,851	961,502	914,455
Total		666,651	294,851	961,502	914,460
Net incoming/ (outgoing) resources before transfers		27,511	51,642	79,153	(3,284)
Transfer between funds		-	-	-	-
Net incoming/ (outgoing) resources		27,511	51,642	79,153	(3,284)
Balances brought forward at 1 st April 2020		33,476	204,656	238,132	241,416
Balances carried forward at 31st March 2021		60,987	256,298	317,285	238,132

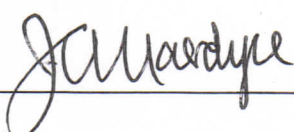
The notes on pages 13 to 27 form part of these financial statements.

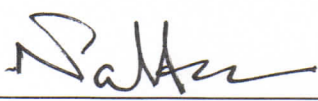
CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Balance sheet as at 31st March 2021

		2021	2020
	Notes	£	£
Fixed assets			
Tangible fixed assets	11	-	-
Current assets			
Debtors	12	12,246	96,402
Cash at bank and in hand		<u>355,140</u>	<u>235,580</u>
		367,386	331,982
Creditors: amounts falling due within one year	13	<u>(50,101)</u>	<u>(93,850)</u>
Net current assets		<u>317,285</u>	<u>238,132</u>
Net assets		<u>317,285</u>	<u>238,132</u>
Funds			
Restricted income funds	16	60,987	33,476
<u>Unrestricted funds -</u>			
Undesignated funds	16	256,298	204,656
Total charity funds		<u>317,285</u>	<u>238,132</u>

Approved by the board of directors on 17 June 2021 and signed on their behalf by:

 J Allardyce (Director)

 N Pattinson (Director)

Company Number SC184443

The notes on pages 13 to 27 form part of these financial statements.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Statement of Cash Flows for the year ended 31st March 2021

	2021 £	2020 £
Reconciliation of net movement in funds to net cash inflow from operating activities		
Net movement in funds	79,153	(3,284)
Interest income shown in investing activities	(1,205)	(1,423)
Depreciation	-	-
Decrease/ (increase) in debtors	84,156	(86,488)
(Decrease)/ increase in creditors	(43,749)	62,244
Net used in operating activities	118,355	(28,951)
Cash flows from investing activities		
Interest received	1,205	1,423
Purchase of fixed assets	-	-
Cash provided by investing activities	1,205	1,423
 Increase/ (Decrease) in cash and cash equivalents in the year	 119,560	 (27,528)
 Cash and cash equivalents at 1st April 2020	 235,580	 263,108
 Cash and cash equivalents at 31st March 2021	 355,140	 235,580

The notes on pages 13 to 27 form part of these financial statements.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2021

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS102) and the Companies Act 2006. A summary of the more important accounting policies, which have been applied consistently, is set out below.

The charity meets the definition of a public benefit entity under FRS 102.

Assessment of going concern

The Directors are of the opinion that sufficient funding is in place to cover their planned activities for 2021/22. Particular funding bodies have yet to provide commitments to funding beyond this period; however the directors are not aware of any expectations of this funding to cease and will look to manage related costs in line with future funding. It is the considered opinion of the directors that the company has in place a business model which will enable it to continue to operate for at least a period of 12 months from the approval date of these financial statements. The impact of the Covid-19 pandemic has been specifically considered in forming the opinion of the Board. As a result the going concern basis of accounting has been adopted.

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 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.
- 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. Income is deferred for grants which have claw back conditions.
- Income from charitable activities is recognised as it is earned (i.e. as the related goods and services are provided).
- Investment income is included when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure only includes VAT to the extent that it cannot be fully recovered. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise the costs incurred for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and programmes for its beneficiaries and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to strategic management of the charity. All costs are allocated between the expenditure categories on the basis designed to reflect the use of the resource.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2021
(continued)

1. Accounting policies (continued)

Pensions

The charity makes contributions to personal pensions for staff who have not opted out. These pensions are defined contribution in nature and the charity contributions are accounted for by recognising amounts payable in the year in the statement of financial activities.

In kind gift

During 2021 the charity enjoyed the use of premises provided rent free by Clackmannan Council. The value of this gift was estimated at £3,500 (2020: £3,500).

Operating leases

Rentals under operating leases are included in the statement of financial activities on a straight line basis over the lease term.

Taxation

The charity is recognised as a charity for taxation purposes. As such the charity is exempt from tax on income and gains to the extent that these are applied to charitable objects. No tax charges have arisen in the charity.

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost or, if gifted, their value at the date of gift.

Depreciation

Depreciation is provided on fixed assets to write off the cost, less the estimated residual value, evenly over the years stated below.

Leasehold improvements	over the term of the lease
Fixtures, fittings and equipment	20% Straight line

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently remeasured at their settlement value.

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Notes to the financial statements for the year ended 31st March 2021
(continued)

1. Accounting policies (continued)

Fund accounting

The various reserves set aside by the charity are as follows:

- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of a grant.
- Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the directors for particular purposes. Current designated funds include sums tied up in fixed assets, centre funding and future project funding.

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Notes to the financial statements for the year ended 31st March 2021
(continued)

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2021 Total £
Donations			
Donations	5,540	-	5,540
Gifts			
Gifts in kind	3,500	-	3,500
	9,040	-	9,040

	Unrestricted Funds £	Restricted Funds £	2020 Total £
Donations			
Donations	18,769	2,269	21,038
Gifts			
Gifts in kind	-	3,500	3,500
	18,769	5,769	24,538

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	2021 Total £
Forth Valley Health Board	68,074	-	68,074
Falkirk HSC Partnership	146,155	422,267	568,422
Clackmannanshire & Stirling HSC Partnership	114,002	120,919	234,921
Shared Care Scotland	-	31,022	31,022
The Robertson Trust	-	19,253	19,253
Big Lottery	-	-	-
Children in Need	-	10,000	10,000
Creative Break – Covid Grant	-	29,788	29,788
Other (<£10,000)	5,667	25,499	31,166
Carers Trust	1,350	35,414	36,764
	335,248	694,162	1,029,410

	Unrestricted Funds £	Restricted Funds £	2020 Total £
Forth Valley Health Board	68,074	-	68,074
Falkirk HSC Partnership	141,898	391,558	533,456
Clackmannanshire & Stirling HSC Partnership	54,644	139,337	193,981
Shared Care Scotland	-	21,330	21,330
The Robertson Trust	-	19,000	19,000
Big Lottery	-	10,000	10,000
Children in Need	-	10,000	10,000
Other (<£10,000)	7,182	14,639	21,821
	271,798	605,864	877,662

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Notes to the financial statements for the year ended 31st March 2021
(continued)

4. Other trading activities

	Unrestricted Funds	2021 Total	2020 Total
	£	£	£
Fundraising	-	-	701
	-	-	701

5. Investment income

	Unrestricted Funds	2021 Total	2020 Total
	£	£	£
Bank interest receivable	1,205	1,205	1,423
	1,205	1,205	1,423

6. Other income

	Unrestricted Funds	2021 Total	2020 Total
	£	£	£
Rent receivable	4,500	4,500	6,852
	4,500	4,500	6,852

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Notes to the financial statements for the year ended 31st March 2021
(continued)

7. Analysis of expenditure on charitable activities

	Basis of Apportionment	Raising funds £	Charitable activities £	2021 Total £
Staff costs	Staff time	-	699,652	699,652
Carer awards paid	Direct	-	110,784	110,784
Volunteer expenses	Direct	-	-	-
Carer support costs	Direct	-	-	-
Activity costs	Direct	-	11,287	11,287
Hospitality & functions	Direct	-	1,131	1,131
Fundraising outlay	Direct	-	-	-
		-	822,854	822,854
Support costs	Direct	-	116,201	116,201
Governance costs	Staff time	-	22,447	22,447
		-	138,648	138,648
		-	961,502	961,502

	Basis of Apportionment	Raising funds £	Charitable activities £	2020 Total £
Staff costs	Staff time	-	663,571	663,571
Carer awards paid	Direct	-	51,721	51,721
Volunteer expenses	Direct	-	3,360	3,360
Carer support costs	Direct	-	3,377	3,377
Activity costs	Direct	-	19,799	19,799
Hospitality & functions	Direct	-	10,003	10,003
Fundraising outlay	Direct	5	-	5
		5	751,831	751,836
Support costs	Direct	-	140,607	140,607
Governance costs	Staff time	-	22,017	22,017
		-	162,624	162,624
		5	914,455	914,460

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Notes to the financial statements for the year ended 31st March 2021
(continued)

8. Allocation of Support & Governance Costs

	Basis of Apportionment	Support Costs £	Governance Costs £	2021 Total £
Wages & salaries	Staff time	-	6,467	6,467
Audit fee	Direct	-	6,000	6,000
Legal & professional	Direct	-	9,980	9,980
Recruitment & training	Direct	644	-	644
Premises	Direct	67,569	-	67,569
Depreciation	Direct	-	-	-
Postage, stationery & advert.	Direct	6,298	-	6,298
Telephone	Direct	11,833	-	11,833
Hire of equipment	Direct	18,241	-	18,241
Staff travel	Direct	1,001	-	1,001
Management fees	Direct	-	-	-
General expenses	Direct	10,615	-	10,615
		116,201	22,447	138,648

	Basis of Apportionment	Support Costs £	Governance Costs £	2020 Total £
Wages & salaries	Staff time	-	5,387	5,387
Audit fee	Direct	-	5,832	5,832
Legal & professional	Direct	-	10,798	10,798
Recruitment & training	Direct	1,949	-	1,949
Premises	Direct	87,100	-	87,100
Depreciation	Direct	-	-	-
Postage, stationery & advert.	Direct	14,862	-	14,862
Telephone	Direct	8,884	-	8,884
Hire of equipment	Direct	17,481	-	17,481
Staff travel	Direct	7,058	-	7,058
Management fees	Direct	-	-	-
General expenses	Direct	3,273	-	3,273
		140,607	22,017	162,624

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2021
(continued)

9. Operating surplus

The operating surplus is stated after charging:-

	2021	2020
	£	£
Staff pension contributions	64,220	58,437
Auditors remuneration - audit	5,000	4,800
- other	1,000	1,000
Depreciation	-	-
Operating lease rentals	18,241	17,481

10. Wages and Salaries

A summary of the wages costs for the charity's employees is shown below:-

	2021	2020
	£	£
Aggregate gross wages and salaries paid to employees	594,851	560,483
National Insurance	44,896	42,714
Other pension costs	64,220	58,437
	703,967	661,634
FRS102 pension cost adjustment	-	-
	703,967	661,634

The charity had no high paid members of staff with total remuneration in excess of £60,000 each (2020: 0).

Number of Employees

The average monthly numbers of employees during the year were:

	2021	2020
	Number	Number
Management administration	6	6
Charitable expenditure	21	20
	27	26

For the purposes of this disclosure, the key management personnel are defined as the senior management team whose aggregate remuneration in the year was £86,278 (2020 - £71,821).

No director received any remuneration during the year. Expenses of £nil for travel expenses and working from home expenses were reimbursed to directors (2020 - £nil).

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Notes to the financial statements for the year ended 31st March 2021
(continued)

11. Tangible fixed assets

	Leasehold Improvements £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2020	18,864	16,713	35,577
Additions	-	-	-
At 31 March 2021	-	-	-
Depreciation			
At 1 April 2020	18,864	16,713	35,577
Charge for the year	-	-	-
At 31 March 2021	-	-	-
Net book value			
At 31 March 2021	-	-	-
At 31 March 2020	-	-	-

12. Debtors

	2021 £	2020 £
Other Debtors	3,054	90,557
Prepayments	9,192	5,845
	<u>12,246</u>	<u>96,402</u>

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	35,376	77,732
Accruals & deferred income	14,725	16,118
	<u>50,101</u>	<u>93,850</u>

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Notes to the financial statements for the year ended 31st March 2021
(continued)

14. Liability of members

The charity is a company limited by the guarantee of its members and has no share capital. Every member undertakes to contribute to the assets of the charity in the event of it being wound up by an amount not exceeding £1.

15. Operating lease commitments

The charity had total future minimum commitments under non-cancellable operating leases of:-

	2021	2020
	£	£
Within one year	49,200	47,198
Between 2 and 5 years	123,478	157,041
Over 5 years	265	-
	172,943	204,239

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Notes to the financial statements for the year ended 31st March 2021
(continued)

16. Fund Reconciliation

	At 1 st April 2020	Income	Expenditure	Transfers	At 31 st March 2021
	£	£	£	£	£
Unrestricted funds					
Designated befrienders events	367	-	-	-	367
Designated young carers events	20,121	5,103	-	-	25,224
Designated Clacks carers events	7,477	-	-	-	7,477
Designated Falkirk carers events	10,963	-	-	-	10,963
Property and equipment fund	46,422	4,515	-	-	50,937
General funds	119,306	336,875	(294,851)	-	161,330
	204,656	346,493	(294,851)	-	256,298
Restricted funds					
Children in need	4,856	10,000	(5,027)	-	9,829
Falkirk carers activity groups	2,468	-	-	-	2,468
Better breaks fund	133	4,931	(4,931)	-	133
Community health – parents	3,672	-	-	-	3,672
Former carers group	726	-	-	-	726
Carers Trust – individual carers	800	16,164	(16,694)	-	-
Big Lottery	11,280	-	(2,365)	-	8,915
Short breaks funds (adults)	7,302	26,091	(16,598)	-	16,795
Robertson Trust YAC	693	19,253	(17,684)	-	2,262
Adult Carer Support Plan	-	67,829	(67,829)	-	-
Young adults carers fund	253	(253)	-	-	-
Agnes Watt trust	1,293	-	360	-	1,653
CIS Falkirk	-	106,271	(106,271)	-	-
CIS Clackmannanshire	-	69,131	(69,131)	-	-
CIS Stirling	-	6,036	(6,036)	-	-
ICF Falkirk	-	198,298	(198,298)	-	-
ICF Clackmannanshire	-	-	-	-	-
Y.C.S Falkirk	-	49,869	(49,869)	-	-
Y.C.S Clackmannanshire	-	50,388	(36,463)	-	13,925
STV YC Winter Fund	-	3,000	(3,000)	-	-
CT Other YC/YAC	-	2,500	(2,491)	-	9
CT (HRH) Respite	-	16,750	(16,750)	-	-
Clarks Extra Breaks Fund	-	1,400	(800)	-	600
Time to Live – Short Breaks	-	3,992	(3,992)	-	-
Carer Support Fund	-	29,788	(29,788)	-	-
Support fund – Covid-19	-	12,724	(12,724)	-	-
	33,476	694,162	(666,651)	-	60,987
	238,132	1,040,655	(961,502)	-	317,285

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Notes to the financial statements for the year ended 31st March 2021
(continued)

16. Fund Reconciliation (continued)

Purposes of designated funds -

Funded Events

Funds accumulated from donations from individuals and organisations to benefit volunteer befrienders, young carers, carers in Clackmannanshire and carers in Falkirk respectively by financing various leisure and educational events.

Property and Equipment Funds

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

Purposes of restricted funds -

Children in Need

Funds provided to finance Young Carers Befriending Co-ordinator post. This key member of the YC team is involved in training and developing new befrienders - essential to the wellbeing 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 and Christmas lunch.

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 Work. This Fund allows the worker to organise a wide range of leisure and educational events involving speakers and therapists as well as external visits to a variety of venues.

Big Lottery

Awards for all - providing opportunities for young carers including groups, one to one support and short breaks.

Young Start – To employ a full time member of staff to build capacity within the Young Carers team.

Short Break Funds - Adults

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

Young Adult Carers Funds

Funds to complete 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.

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Notes to the financial statements for the year ended 31st March 2021
(continued)

16. Fund Reconciliation (continued)

ICF Funding

Funding from the Scottish Government to allow Health and Social Care Partnerships to provide support for carers.

CIS

Funding from the Scottish Government to allow Local Authorities to provide support for carers.

Peer Support Group

Funding from Carers Trust to support a former carers group.

Eat Well

Funding from Food Train – Eat Well Age Well, to support the Mens Group to acquire nutrition and cooking skills.

Carers Trust Other YC/YAC Funding

Funding to provide fun and respite to young carers in the absence of annual Scottish Young Carers Festival.

Carers Trust (HRH) Respite

Funding to award short breaks for carers to mark the birthday of Princess Royal.

STV Short Breaks – Covid-19 Funding

Funding to provide short breaks for parent carers.

Time to Live – Short breaks

Additional covid-19 funding from Shared Care Scotland, to provide short break grants for young carers.

Support Fund – Covid-19

Funding to provide parent carers with short breaks.

STV YC Winter Fund

Funding to provide supermarket vouchers or shopping for families with a young person for additional support needs.

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Notes to the financial statements for the year ended 31st March 2021
(continued)

17. Analysis of net assets between funds

	Restricted £	Unrestricted £	2021 Total Funds £	2020 Total Funds £
Fixed assets	-	-	-	-
Current assets				
Debtors	100	12,146	12,246	96,402
Cash at bank and in hand	95,389	259,751	355,140	235,580
	95,489	271,897	367,386	331,982
Current liabilities	(34,502)	(15,599)	(50,101)	(93,850)
Net current assets	60,987	256,298	317,285	238,132
<u>Total Assets less Current Liabilities</u>				
Pension Liability	-	-	-	-
<u>Net Assets/Funds</u>	60,987	256,298	317,285	238,132

18. Related party transactions

No transactions to disclose (2020: nil).