

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 2022

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 2022

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 2022. 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 2021 are as follows:

Mrs V Brown
Mr J Allardyce
Mr A Martin
Mrs M Daniels
Miss E Ramsay
Mr N Pattinson

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 2022
(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 we 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 has largely remained closed during this financial year as well, with only a limited number of activities being held there. Most of our employees have continued to work from the safety of their homes, or in the community, with the necessary equipment and support.

However, despite the challenging circumstances, the organisation continued to provide a full range of services and support to carers of all ages across Falkirk district and Clackmannanshire, including one to one support, group support activities, carer training, and involvement opportunities. In addition, in response to feedback from local carers about the need for better communication, up to date information, and ongoing emotional support, we secured funding from the Falkirk Partnership to employ a Digital Development Worker and two Telephone Support Workers, which has allowed us to extend our service provision and reach.

A total of 1,930 adult carers received individual support by phone, email, or online. Of these, 973 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). 677 carers were offered or requested an ACSP and 608 ACSPs were completed with carers. 1,158 carers were referred to the CAB 'Help for Carers' project for financial support; and 181 digital carers card were issued to carers.

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, 3,239 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. Daytime and evening sessions were offered online to carers, with some face to face sessions taking place outdoors when restrictions allowed. In Falkirk, some indoor sessions were offered on a 'blended' basis, with carers able to access these in person or online. There were a total of 1,081 carer attendances at 140 Care with Confidence sessions.

While most in person support group sessions for adult carers did not take place due to ongoing restrictions, regular groups and activities took place online, with some in person group activities starting in Clackmannanshire towards the end of the period. In total, there were 643 attendances at 143 regular group sessions including the Men's Group and Chair Yoga & Mindfulness sessions in Falkirk and weekly support groups in Clackmannanshire.

In addition, there was a programme of online activities for carers during Carers Week in June 2021 including a daily prize draw, a Cool Creatures event for parent carers and a Reachout with Arts in Mind event for carers in Clackmannanshire. A joint Carers Forum meeting and the organisation's AGM also took place during Carers Week. In person Carers Christmas Lunches took place in both Falkirk and Clackmannanshire in December, when we also held a popular prize draw to mark the 'Five Days of Christmas'.

Adult carers were provided with a wide range of opportunities for involvement including through quarterly Carers Forum meetings in Falkirk and Clackmannanshire, surveys and consultations, for example, the National Care Service and Care at Home consultations. In total, 105 adult carer involvement opportunities were provided or promoted.

The Young Carers (YC) and Young Adult Carers (YAC) Project re-engaged in in-person contact in May 2021 initially in socially distanced groups outdoors, adhering to all Scottish Government guidelines. These groups were supported by Youth Scotland, Jupiter and Froglife and activity costs were funded by Children in Need. Team Around the Child and Child Protection meetings, Children's Panels etc were held virtually. 2,236 contacts were made with YCs, 205 one to one sessions took place with 63 YCs, and there were 558 attendances at 102 YC group sessions. 75 contacts were made with YACs, 12 one to one sessions took place with 5 YACs and there were 31 attendances at 7 group sessions.

Access to schools and individual YCs for the offer/completion of a Young Carer Statement (YCS) or in need of one to one support was re-introduced in September 2021. 132 offers of YCSs were made with 79 YCSs being completed. Virtual home visits continued to be offered for new referrals to the project. 102 families took this opportunity up, while some opted for a garden home visit or a school visit. YCs in Clackmannanshire also had the added benefit of a Young Carers Activity Grant, 38 YCs applied successfully for this.

The National Lottery Community Fund provided funding for a Young Carers Involvement & Engagement worker and the new worker came into post in December 2021, co-ordinating, sharing and delivering involvement and engagement opportunities for young carers within the Falkirk and Clackmannanshire areas. Young carers and young adult carers have been supported to have their say and act on issues which matter to them. These opportunities have been in the form of surveys, online polls, virtual consultations, in-person co-design sessions and a re-launch of the Young Carers' Voice group.

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 222 carers received a short breaks grant.

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Report of the directors for the year ended 31st March 2022
(continued)

Networking and collaboration with other professionals and organisations continued through attendance at online planning meetings and other meetings with external organisations. In total, staff attended 39 planning meetings in addition to 178 meetings with other organisations.

Online workforce learning sessions to raise awareness with professionals about carers issues and the support available for carers began in September and have continued on a monthly basis.

In recognition of the impact the pandemic and the financial crisis were having on carers, the Scottish Government provided additional funding which we disbursed to local carers in the form of grants. This inevitably led to an increased workload for the staff team who supported carers to apply for the funding, as well as increased recording, monitoring and reporting requirements for the organisation.

Whilst service provision for carers was priority for the organisation, support for staff during this difficult period was also crucial. Additional support was provided for staff, some of whom are carers themselves, to help them cope with the pressures of working from home and the challenges presented by providing support to carers at a time when many are struggling to cope due to the impact of a lack of statutory support services and financial pressures.

FINANCIAL REVIEW

The income and existing funds have been used to fund the expenditure incurred by the organisation during the financial year to 31 March 2022.

The principal sources of funding received by the organisation are currently from the Clackmannanshire & Stirling Health and Social Care Partnership, Falkirk Health and Social Care Partnership, Falkirk Council, Clackmannanshire Council, and NHS Forth Valley. The organisation was also delighted to receive funding support from Children in Need, the National Lottery and Carers Trust during the financial year. Further funding was received from a number of other sources, including substantial amounts to provide respite breaks, with a strong focus to relieve pressure and improve carer health and wellbeing in this difficult year. As a result of these income streams, the organisation was able to enhance the core services and widen the activities and support provided.

Internal management of funding, as well as ongoing budgeting measures, continued to be addressed during the difficult circumstances in the period. Funding continued to be monitored intently in order to ensure that the organisation could continue to operate within its means. The funding received enabled effective home working to continue, with service and core activities of the organisation continuing with little disruption.

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 2022
(continued)

Plans for future periods

This year we developed a new strategic plan, which details our plans for recovery from the pandemic, to address the emerging needs of local carers and our staff. The priorities contained in the plan were developed around the following feedback from carers and staff:

- improved communication systems
- up to date information
- on-going emotional support
- more short break opportunities
- hybrid working for staff

Whilst, as reported above, we have already made significant progress, there is still work to be done, and looking forward, we're planning to:

- Purchase equipment to allow us to deliver blended support for carers in person and online
- Secure funding to develop our website in line with feedback from carers
- Continue to develop short break opportunities for carers
- Reinvigorate support for carers at Forth Valley Royal Hospital
- Pilot hybrid working for staff
- Develop a new Carers Card

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 2022
(continued)

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 2022
(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
7 June 2022

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 2022

Opinion

We have audited the financial statements of Central Carers Association (Falkirk and Clackmannan) (the 'charitable company') for the year ended 31st March 2022 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 2022, 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to any significant unusual transactions and challenging judgements and estimates;
- Reviewing minutes of meetings held by management and those charged with governance to identify any matters including actual or attempted fraud, litigation and noncompliance with laws and regulations;
- Inspecting expenditure incurred in the year while making sure this has been appropriately categorised in the financial statements. This included agreeing a sample from the nominal ledger to purchase invoice while also reviewing post year end transactions and invoices to confirm the completeness of the expenditure was disclosed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

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.

7 June 2022

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 2022

	Note	Restricted Funds £	Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
Income:					
Donations and legacies	2	2,657	7,884	10,541	5,540
Charitable Activities	3	968,224	326,678	1,294,902	1,029,410
Investment income	4	-	756	756	1,205
Other income	5	-	-	-	4,500
Total		970,881	335,318	1,306,199	1,040,655
Expenditure:					
Charitable activities:	6				
Expenditure on charitable activities		895,584	244,338	1,139,922	961,502
Total		895,584	244,338	1,139,922	961,502
Net incoming resources before transfers		75,297	90,980	166,277	79,153
Transfer between funds		-	-	-	-
Net incoming resources		75,297	90,980	166,277	79,153
Balances brought forward at 1 st April 2021		60,987	256,298	317,285	238,132
Balances carried forward at 31st March 2022		136,284	347,278	483,562	317,285

The notes on pages 15 to 28 form part of these financial statements.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Balance sheet as at 31st March 2022

		2022	2021
	Notes	£	£
Fixed assets			
Tangible fixed assets	10	-	-
Current assets			
Debtors	11	8,652	12,246
Cash at bank and in hand		<u>525,582</u>	<u>355,140</u>
		534,234	367,386
Creditors: amounts falling due within one year	12	<u>(50,672)</u>	<u>(50,101)</u>
Net current assets		<u>483,562</u>	<u>317,285</u>
Net assets		<u>483,562</u>	<u>317,285</u>
Funds			
Restricted income funds	15	136,284	60,987
<u>Unrestricted funds -</u>			
Undesignated funds	15	347,278	256,298
Total charity funds		<u>483,562</u>	<u>317,285</u>

Approved by the board of directors on 7 June 2022 and signed on their behalf by:

_____ J Allardyce (Director)

_____ E Ramsey (Director)

Company Number SC184443

The notes on pages 15 to 28 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 2022

	2022	2021
	£	£
Reconciliation of net movement in funds to net cash inflow from operating activities		
Net movement in funds	166,277	79,153
Interest income shown in investing activities	(756)	(1,205)
Depreciation	-	-
Decrease in debtors	3,594	84,156
Increase/ (Decrease) in creditors	571	(43,749)
Net used in operating activities	169,686	118,355
Cash flows from investing activities		
Interest received	756	1,205
Purchase of fixed assets	-	-
Cash provided by investing activities	756	1,205
 Increase in cash and cash equivalents in the year	 170,442	 119,560
 Cash and cash equivalents at 1st April 2021	 355,140	 235,580
 Cash and cash equivalents at 31st March 2022	 525,582	 355,140

The notes on pages 15 to 28 form part of these financial statements.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
(a company limited by guarantee)

Notes to the financial statements for the year ended 31st March 2022

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 2022/23. 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 2022
(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 2022 the charity enjoyed the use of premises provided rent free by Clackmannan Council. The value of this gift was estimated at £3,500 (2021: £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.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(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.

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(continued)

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2022 Total £
Donations			
Donations	4,384	2,657	7,041
Gifts			
Gifts in kind	3,500	-	3,500
	7,884	2,657	10,541
	Unrestricted Funds £	Restricted Funds £	2021 Total £
Donations			
Donations	2,040	-	2,040
Gifts			
Gifts in kind	3,500	-	3,500
	5,540	-	5,540

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total £
Forth Valley Health Board	68,074	-	68,074
Falkirk HSC Partnership	150,540	517,311	667,851
Clackmannanshire & Stirling HSC Partnership	108,064	146,566	254,630
Shared Care Scotland	-	160,578	160,578
Children in Need	-	10,000	10,000
Young Start – Community Fund	-	32,310	32,310
Carers Trust	-	37,769	37,769
ScotSpirit	-	47,973	47,973
CVS Falkirk – Mental health	-	10,000	10,000
Other (<£10,000)	-	5,717	5,717
	326,678	968,224	1,294,902
	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
Children in Need	-	10,000	10,000
Creative Break – Covid Grant	-	29,788	29,788
Carers Trust	1,350	35,414	36,764
Other (<£10,000)	5,667	25,499	31,166
	335,248	694,162	1,029,410

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(continued)

4. Investment income

	Unrestricted Funds £	2022 Total £	2021 Total £
Bank interest receivable	756	756	1,205
	756	756	1,205

5. Other income

	Unrestricted Funds £	2022 Total £	2021 Total £
Rent receivable	-	-	4,500
	-	-	4,500

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(continued)

6. Analysis of expenditure on charitable activities

	Basis of Apportionment	Raising funds £	Charitable activities £	2022 Total £
Staff costs	Staff time	-	746,540	746,540
Carer awards paid	Direct	-	208,281	208,281
Carer support costs	Direct	-	3,369	3,369
Activity costs	Direct	-	21,171	21,171
Hospitality & functions	Direct	-	5,082	5,082
		-	984,443	984,443
Support costs	Direct	-	132,129	132,129
Governance costs	Staff time	-	23,350	23,350
		-	155,479	155,479
		-	1,139,922	1,139,922

	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
Carer support costs	Direct	-	-	-
Activity costs	Direct	-	11,287	11,287
Hospitality & functions	Direct	-	1,131	1,131
		-	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

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(continued)

7. Allocation of Support & Governance Costs

	Basis of Apportionment	Support Costs £	Governance Costs £	2022 Total £
Wages & salaries	Staff time	-	6,658	6,658
Audit fee	Direct	-	6,000	6,000
Legal & professional	Direct	-	10,692	10,692
Recruitment & training	Direct	2,615	-	2,615
Premises	Direct	80,610	-	80,610
Depreciation	Direct	-	-	-
Postage, stationery & advert.	Direct	4,825	-	4,825
Telephone	Direct	11,261	-	11,261
Hire of equipment	Direct	22,433	-	22,433
Staff travel	Direct	3,325	-	3,325
General expenses	Direct	7,060	-	7,060
		132,129	23,350	155,479

	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
General expenses	Direct	10,615	-	10,615
		116,201	22,447	138,648

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(continued)

8. Operating surplus

The operating surplus is stated after charging:-

	2022	2021
	£	£
Staff pension contributions	67,157	64,220
Auditors remuneration - audit	5,000	5,000
- other	1,000	1,000
Depreciation	-	-
Operating lease rentals	22,431	18,241

9. Wages and Salaries

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

	2022	2021
	£	£
Aggregate gross wages and salaries paid to employees	634,250	594,851
National Insurance	49,745	44,896
Other pension costs	67,157	64,220
	751,152	703,967

The charity had no high paid members of staff with total remuneration in excess of £60,000 each (2021: 0).

Number of Employees

The average monthly numbers of employees during the year were:

	2022	2021
	Number	Number
Management administration	6	6
Charitable expenditure	22	21
	28	27

For the purposes of this disclosure, the key management personnel are defined as the senior management team whose aggregate remuneration in the year was £88,776 (2021 - £86,278).

No director received any remuneration during the year. Expenses of £nil for travel expenses and working from home expenses were reimbursed to directors (2021 - £nil).

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(continued)

10. Tangible fixed assets

	Leasehold Improvements £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2021	18,864	16,713	35,577
Additions	-	-	-
At 31 March 2022	18,864	16,713	35,577
Depreciation			
At 1 April 2021	18,864	16,713	35,577
Charge for the year	-	-	-
At 31 March 2022	18,864	16,713	35,577
Net book value			
At 31 March 2022	-	-	-
At 31 March 2021	-	-	-

11. Debtors

	2022 £	2021 £
Other Debtors	1,328	3,054
Prepayments	<u>7,324</u>	<u>9,192</u>
	<u>8,652</u>	<u>12,246</u>

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	28,048	35,376
Accruals & deferred income	<u>22,624</u>	<u>14,725</u>
	<u>50,672</u>	<u>50,101</u>

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(continued)

13. 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.

14. Operating lease commitments

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

	2022	2021
	£	£
Within one year	46,337	49,200
Between 2 and 5 years	75,384	123,478
Over 5 years	-	265
	121,721	172,943

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(continued)

15. Fund Reconciliation

	At 1 st April 2021	Income	Expenditure	Transfers	At 31 st March 2022
	£	£	£	£	£
Unrestricted funds					
Designated befrienders events	367	-	-	-	367
Designated young carers events	25,224	1,966	(55)	-	27,135
Designated Clacks carers events	7,477	35	(1,613)	-	5,899
Designated Falkirk carers events	10,963	-	-	-	10,963
Property and equipment fund	50,937	-	-	-	50,937
General funds	161,330	333,317	(242,670)	-	251,977
	256,298	335,318	(244,338)	-	347,278
Restricted funds					
Children in need	9,829	10,000	(11,548)	-	8,281
Falkirk carers activity groups	2,468	-	(79)	-	2,389
Better breaks fund	133	6,292	(6,240)	-	185
Community health – parents	3,672	-	-	-	3,672
Former carers group	726	-	(25)	-	701
Carers Trust – individual carers	-	14,295	(14,045)	-	250
Big Lottery	8,915	-	(1,318)	-	7,597
Short breaks funds (adults)	16,795	35,440	(39,872)	-	12,363
Robertson Trust YAC	2,262	-	(2,262)	-	-
Adult Carer Support Plan	-	79,297	(71,826)	-	7,471
Agnes Watt trust	1,653	2,000	-	-	3,653
CIS Falkirk	-	113,843	(110,592)	-	3,251
ICF Falkirk	-	210,582	(210,581)	-	1
ICF Clackmannanshire	-	78,621	(78,602)	-	19
Y.C.S Falkirk	-	62,640	(57,697)	-	4,943
Y.C.S Clackmannanshire	13,925	66,355	(64,291)	-	15,989
CT Other YC/YAC	9	3,643	(3,149)	-	503
Clarks Extra Breaks Fund	600	-	(600)	-	-
YAC CT Making Carers Count	-	19,751	(2,786)	-	16,965
Summer Activities Funds	-	4,650	(4,550)	-	100
WPF – Counselling sessions	-	7,000	(7,000)	-	-
FK Mental Health & Wellbeing	-	10,000	-	-	10,000
Winter Hardship Fund	-	112,156	(112,146)	-	10
Clacks Comm. Health & Wellbeing	-	5,717	(4,669)	-	1,048
ScotSpirit Holiday Scheme	-	47,973	(25,594)	-	22,379
Young Start YC/YAC	-	32,310	(24,348)	-	7,962
FK – Tele & Digital Support	-	48,316	(41,764)	-	6,552
	60,987	970,881	(895,584)	-	136,284
	317,285	1,306,199	(1,139,922)	-	483,562

CENTRAL CARERS ASSOCIATION (FALKIRK AND CLACKMANNAN)
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Notes to the financial statements for the year ended 31st March 2022
(continued)

15. 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 2022
(continued)

15. 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.

ScotSpirit Holiday Scheme

Funding to award carers short holidays or days out in Scotland. Working alongside Visit Scotland and tourism providers.

Winter Pressure Fund (WPF)

Funding from the Scottish Government to award carers with grants up to £500 to help them with the steep increase in the cost of living during winter 2021/2022.

Winter Pressure Fund – Counselling

Using funding from WPF to provide 1:1 counselling sessions for carers struggling with the pressures of winter and their caring role.

Falkirk and Clackmannanshire Mental Health & Wellbeing

Funding to hold activities and support sessions for carers to help sustain and improve their mental health and wellbeing.

Making Carers Count

Funding from Carers Trust to encourage and develop YC and YAC to be heard and to have an opinion on what matters to them and what affects them. This encourages them to speak out and to help decision makers listen to the YC and YAC when making their decisions.

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Notes to the financial statements for the year ended 31st March 2022
(continued)

16. Analysis of net assets between funds

	Restricted £	Unrestricted £	2022 Total Funds £	2021 Total Funds £
Fixed assets	-	-	-	-
Current assets				
Debtors	-	8,652	8,652	12,246
Cash at bank and in hand	161,756	363,826	525,582	355,140
	161,756	372,478	534,234	367,386
Current liabilities	(25,472)	(25,200)	(50,672)	(50,101)
Net current assets	136,284	347,278	483,562	317,285
<u>Total Assets less Current Liabilities</u>				
Pension Liability	-	-	-	-
<u>Net Assets/Funds</u>	136,284	347,278	483,562	317,285

17. Related party transactions

No transactions to disclose (2021: nil).