

WORCESTERSHIRE ASSOCIATION OF CARERS
(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007.

Company No: 3485330 (England and Wales)
Charity No: 1071850

Worcestershire Association of Carers
Trustees' Report and Financial Statements
Registered Number 3485330
Year Ended 31 March 2007

Contents

Company Information	1
Trustees' Report	2
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes	8

**WORCESTERSHIRE ASSOCIATION OF CARERS
COMPANY INFORMATION FOR 2007 ACCOUNTS**

Company Information

Directors and Trustees

Howerd Brooksbank (Chair)
Colin Archer
Whinray Coates
Nancy Croft
Jill Fairbrother Millis
David Freeman
Phillippa Jones (Treasurer from Oct 2006)
Tina Nice
Erica Norton OBE
Jean Peat
Christine Sheppard (Treasurer - resigned Oct 2006)
David Wigley (Vice Chair)
John Blakeley
Richard Morris

Company Secretary

Howerd Brooksbank

Company Number

3485330

Charity Number

1071850

Registered office

17H Shrub Hill Industrial Estate
Shrub Hill Road
WORCESTER
WR4 9EL

Auditors

Clere's Limited
Chartered Certified Accountants
Registered Auditors
G. N. HOUSE
119 Holloway Head
Birmingham
B1 1QP

TRUSTEES' REPORT

The directors and trustees present their report and financial statements for the year ended 31 March 2007.

STRUCTURE, MANAGEMENT AND GOVERNANCE

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

DIRECTORS AND TRUSTEES

All directors of the company are also trustees of the charity, and there are no other trustees. Details of the Trustees who served during the year are on Page 1. The Board has the power to appoint additional trustees as it considers fit to do so subject to a maximum of fourteen persons.

OBJECTIVES AND ACTIVITIES

The charity's object is to relieve the stresses experienced by informal carers and those they care for in the county of Worcestershire through the provision of information and support services and the promotion of the needs of carers.

The charity does this by:

- Offering a service that provides or enables individual carers to gain access to information, re-assurance and/or emotional support and opportunities to gain new skills.
- Developing opportunities for carers, individually and collectively, to make their views known and encouragement and support to use such opportunities in order to obtain and influence the provision of services and support they need to have available.
- Encouraging the support of carers and the recognition of their work.

Worcestershire Association of Carers is an independent source of information, advice and support for all adult carers of all client groups in Worcestershire.

- There is a **telephone helpline** which, as well as giving a wide range on information, signposts carers to other organisations and groups, both voluntary and statutory, that can help. The Association raises awareness through the local media and through carers' events of the problems and issues carers face. A main part of this publicity is to help carers recognise that they are a carer alongside their relationship role.
- A regular newsletter "**Caring News**" is issued four times a year, free of charge, to all carers on the mailing list.
- Completing the yellow **GP Carers Registration Card** and taking it to your surgery ensures that the practice will remember the caring role. Cards are available at practices, or direct from the Association.
The free **Carers' Emergency Card** scheme makes sure that the person you care for is informed
- **Carers Groups**, facilitated by the Association, offer practical and emotional support. The groups are for all adult carers of any client group and offer the opportunity for social relaxation, information, group outings and self-help.
- Free **benefits' advice** is available to older carers or carers of older people. This is to make sure that all appropriate benefits are claimed.

The Association offers **practical courses** to support carers in their caring role. This can range from, for example, from basic First Aid, Money Matters, to more specialist areas.

'Time Out' enables carers to have an occasional break by buying in respite when things have become just too much.

POLICY ON RESERVES

The Association has continued its policy of maintaining a minimum of 3 months' running costs, plus any longer term financial commitments.

TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY

Details of movements in fixed assets are set out in note 11 to the accounts.

ACHIEVEMENTS AND PERFORMANCE

The Association has continued to develop and widen the range of its services to carers in the county, diversifying sources of funding. The funding enabling us to offer specialist advice on benefits has continued to be a valuable source of support to carers and supplement our generalist telephone helpline. The government's Older Persons initiative, known in Worcestershire as WiNN (Worcestershire Integrated Neighbourhood Network), provided funding for a Carer Development Worker to work at grass roots level in two areas of deprivation in the county. This will give us valuable experience of this level of work. With more permanent staff, we have been able to undertake innovative approaches, enabling us to reach more hidden carers

FINANCIAL REVIEW

The statement of financial activities is set out on page 6 and shows net outgoing resources of £37,094 (2006 incoming resources of £15,246).

Reserves stand at £53,777 as at 31st March 2007 (2006 £90,871).

STATEMENT ON RISK MANAGEMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient reserves in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

IDENTIFIED MAJOR RISKS

The lottery funding of the Association Telephone Helpline will end in September 2007. The Carers Groups and the WiNN Carers Support projects are funded until March 2008. Thereafter new funding contracts will be required. Existing reserves provide a restricted operating margin.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charities Act 1993 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will be able to continue to meet its objectives.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the disclosure regulations. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

INDEPENDENT EXAMINER

The Trustees intend to ask the existing auditors to undertake the independent examination of The Association in the following year.

APPROVAL

This report was approved by the board of directors and trustees on 6th September 2007 and signed on its behalf by:

HOWERD BROOKSBANK,
Director and Trustee

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF WORCESTERSHIRE ASSOCIATION OF CARERS

We report on the Accounts for the year ended 31 March 2007, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which give me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 41 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Clere's, Limited,
Chartered Certified Accountants,
Registered Auditors,
George Nott House,
119 Holloway Head,
Birmingham
B1 1QP.**

Statement of financial activities
for the year ended 31 March 2007

	<i>Note</i>	Restricted funds £	Unrestricted funds £	2007 Total £	2006 Total £
Incoming resources					
<u>Incoming resources from generated funds</u>					
Voluntary Income	2	113,346	8,291	121,637	138,176
<u>Activities for generating funds</u>	3	-	383	383	2,191
<u>Investment income</u>	4	-	3,258	3,258	2,518
Total incoming resources		113,346	11,932	125,278	142,885
Resources expended					
Charitable activities	5	156,648	5,054	161,702	125,643
Governance costs	7	-	670	670	1,996
Total resources expended		156,648	5,724	162,372	127,639
Net (outgoing)/incoming resources for the year		(43,302)	6,208	(37,094)	15,246
Total funds brought forward		78,077	12,794	90,871	75,625
Total funds carried forward		£34,775	£19,002	£53,777	£90,871

There were no other recognised gains or losses during the year.

Balance sheet

at 31 March 2007

	Note	2007 £	2006 £
Fixed assets			
Tangible assets	11	627	1223
		<hr/>	<hr/>
Current assets			
Debtors	12	7,500	-
Cash at bank and in hand		64,876	114,108
		<hr/>	<hr/>
		72,376	114,108
Creditors: Amounts falling due within one year	13	(19,226)	(24,460)
		<hr/>	<hr/>
Net current assets		53,150	89,648
		<hr/>	<hr/>
Total assets less current liabilities		£53,777	£90,871
		<hr/>	<hr/>
Capital			
Restricted funds	14	34,775	78,077
Unrestricted fund	14	19,002	12,794
		<hr/>	<hr/>
Total Charity Funds		£53,777	£90,871
		<hr/>	<hr/>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2007.

No notice has been deposited under Section 249B(2) of the Companies Act 1985 in relation to its financial statements for the financial period.

The directors and trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985; and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to Small Companies.

These financial statements were approved by the board of directors and trustees on
signed on its behalf by:

and were

Howerd Brooksbank

Director and Trustee

Notes

(forming part of the financial statements)

1 Accounting policies

Basis of Accounting. The statement of accounts have been prepared under the historical cost convention as modified by the revaluation of investments (and fixed assets), in accordance with the provisions of the Charity (Accounts and Reports) Regulations 2005, the Statement of Recommended Practice Accounting and Reporting by Charities and the Financial Reporting Standard for Smaller Entities (effective January 2005).

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	20% straight line basis
Computer equipment	33% straight line basis

Income

Grants are shown in the period to which they relate.

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs include in fundraising costs. No permanent endowments have been received in the period, but these are dealt with through the statement of financial activities when received.

Investments

Investment income plus associated tax recoverable is credited to income on an accruals basis, using dates of payment for dividends, and daily accrual for interest.

Expenditure of management and administration of the charity

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of renting and running office premises, staff salaries for administrative staff and audit fees.

Pensions

The Association pays contributions of 6% of gross salary into the individual employees 'personal pension plans'. These payments are included in the total staff costs and allocated to restricted funds as appropriate.

Notes (continued)

2 Voluntary Income

	Restricted	Unrestricted	2007 £	2006 £
Grants Received				
Worcestershire County Council - Carers Group	30,000	-	30,000	22,500
Worcestershire County Council - WINN	12,500	-	12,500	-
Worcestershire County Council - other	6,115	-	6,115	5,000
Big Lottery Fund	61,572	-	61,572	59,536
Department for Work & Pensions	-	-	-	44,750
Other	2,200	-	2,200	2,500
	<hr/>	<hr/>	<hr/>	<hr/>
	112,387	-	112,387	134,286
Donations & Gifts	959	8,291	9,250	3,890
	<hr/>	<hr/>	<hr/>	<hr/>
	£113,346	£8,291	£121,637	£138,176
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

3 Activities for generating funds

	Restricted	Unrestricted	2007 £	2006 £
Fund Raising	-	293	293	1,843
Other	-	90	90	348
	<hr/>	<hr/>	<hr/>	<hr/>
	£-	£383	£383	£2,191
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4 Investment income

	Restricted	Unrestricted	2007 £	2006 £
Interest receivable on cash deposits	£-	£3,258	£3,258	£2,518
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes (continued)

5 Charitable Activities

	Restricted	Unrestricted	2007 £	2006 £
Core Activities				
Staff costs	982	-	982	
Running costs	11,524	5,054	16,578	2,266
	<u>12,506</u>	<u>5,054</u>	<u>17,560</u>	<u>2,266</u>
Carers in Touch				
Staff costs	44,536	-	44,536	42,538
Running costs	17,460	-	17,460	19,205
	<u>61,996</u>	<u>-</u>	<u>61,996</u>	<u>61,743</u>
Advice on Benefits to Carers				
Staff costs	32,495	-	32,495	31,485
Running costs	7,341	-	7,341	7,335
	<u>39,836</u>	<u>-</u>	<u>39,836</u>	<u>38,820</u>
Carers Advice Group				
Staff Costs	-	-	-	6,304
Running costs	-	-	-	3,383
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,687</u>
Carers Group Co-ordinator				
Staff	25,469	-	25,469	10,187
Running costs	7,253	-	7,253	2,940
	<u>32,722</u>	<u>-</u>	<u>32,722</u>	<u>13,127</u>
Worcestershire Integrated Neighbourhood Network				
Staff	6,876	-	6,876	-
Running costs	2,712	-	2,712	-
	<u>9,588</u>	<u>-</u>	<u>9,588</u>	<u>-</u>
	<u>£156,648</u>	<u>£5,054</u>	<u>£161,702</u>	<u>£125,643</u>

Notes (continued)

6 Support costs

Support costs are allocated to the project being undertaken wherever possible, as shown in the table below.

<u>Support Costs</u>	<u>Basis of Apportionment</u>	<u>Charitable Activity</u>	<u>Governance</u>	<u>2007 Total</u>	<u>2006 Total</u>
Staff costs	Staff Hours	110,358	-	110,358	90,514
Running costs	Actual	50,428	74	50,502	35,580
Independent Examiners fees	Actual	916		916	881
Depreciation	Actual	-	596	596	664
		<u>£161,702</u>	<u>£670</u>	<u>£162,372</u>	<u>£127,639</u>

7 Governance Costs

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2007</u>	<u>2006</u>
			<u>£</u>	<u>£</u>
General administrative costs	-	74	74	1,332
Depreciation	-	596	596	664
	<u>£-</u>	<u>£670</u>	<u>£670</u>	<u>£1,996</u>

8 Staff costs

No remuneration was paid to trustees in the year, although out of pocket expenses were reimbursed to them. The staff costs of the remaining staff were:

	<u>2007</u>	<u>2006</u>
	<u>£</u>	<u>£</u>
Wages and salaries	95,741	78,720
Social security costs	8,564	6,991
Pension contributions	6,053	4,803
	<u>£110,358</u>	<u>£90,514</u>

No employee received emoluments of over £60,000 during the year (2006 nil)

The average weekly (full time equivalent) number of staff employed by the charity during the year was as follows:

	<u>2007</u>	<u>2006</u>
	<u>£</u>	<u>£</u>
Direct charitable work	<u>5.5</u>	<u>4.5</u>

Notes (continued)

9 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2006 none)

The total expenses paid to seven trustees during the year totalled £447.

10 Surplus for the period

The surplus of income over expenditure is stated after charging:

	2007	2006
	£	£
Independent examiners fee	£916	£881
Depreciation of tangible fixed assets owned by the charity	£596	£664
	<u> </u>	<u> </u>

11 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At beginning and end of year	£17,150	£16,146
Additions	-	1004
	<u> </u>	<u> </u>
At end of year	£17,150	£17,150
	<u> </u>	<u> </u>
Depreciation		
At beginning of year	15,927	£15,263
Charge for year	596	664
	<u> </u>	<u> </u>
At end of year	£16,523	£15,927
	<u> </u>	<u> </u>
Net book values		
At 31 March 2007	£627	£1223
	<u> </u>	<u> </u>
At 31 March 2006	£1,223	£883
	<u> </u>	<u> </u>

Notes (continued)

12 Debtors

	2007 £	2006 £
Grants receivable	£7,500	£-

13 Creditors: Amounts falling due within one year

	2007 £	2006 £
Grants received in advance	15,645	15,140
Other creditors	823	2,621
Social security and other taxes	2,758	6,699
	<u>£19,226</u>	<u>£24,460</u>

14 Analysis of fund balances between the net assets

	Restricted £	Unrestricted £	2007 Total £	2006 Total £
Tangible fixed assets	-	627	627	1223
Debtors	7,500	-	7,500	-
Cash	42,920	21,956	64,876	114,108
Other net current assets/(liabilities)	(15,645)	(3,581)	(19,226)	(24,460)
	<u>£34,775</u>	<u>£19,002</u>	<u>£53,777</u>	<u>£90,871</u>