

**WORCESTERSHIRE ASSOCIATION OF CARERS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' AND TRUSTEES' REPORT**  
**AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2008.**

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 2008**

**Contents**

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

**WORCESTERSHIRE ASSOCIATION OF CARERS  
LEGAL AND ADMINISTRATIVE DETAILS**

**Directors and Trustees**

Howerd Brooksbank	(Chair)
Colin Archer	(Vice Chair)
Whinray Coates	
Nancy Croft	
Jill Fairbrother Millis	
David Freeman	(Resigned March 2008)
Phillippa Jones	(Treasurer)
Tina Nice	
Erica Norton OBE	
Jean Peat	
David Wigley	(Resigned October 2007)
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 2008.

## **STRUCTURE, MANAGEMENT AND GOVERNANCE**

### **GOVERNING DOCUMENT**

The Memorandum of Association and Articles of Association (Revised September 2004). Company Registered 23 December 1997; registered as a Charity 5 October 1998.

### **GOVERNANCE**

The Board of Directors/Trustees has overall responsibility for directing the work of the Association. The Chief Officer reports to the Board.

### **DIRECTORS AND TRUSTEES**

Howerd Brooksbank	(Chair)
Colin Archer	(Vice Chair)
John Blakeley	
Whinray Coates	
Nancy Croft	
Jill Fairbrother Millis	
David Freeman	Resigned March 2008
Phillippa Jones	(Treasurer)
Richard Morris	
Tina Nice	
Erica M Norton OBE	
Jean Peat	
David Wigley	Resigned October 2007

### **HONORARY OFFICERS**

<b>Chair</b>	Howerd Brooksbank
<b>Treasurer</b>	Phillippa Jones
<b>Vice chair</b>	Colin Archer

### **SELECTION OF DIRECTORS AND TRUSTEES**

Appointments are made by election at the Annual General Meeting following requests for nominations from members up to a maximum of twelve. The Board can co-opt up to a further two members during the year.

All directors of the company are also trustees of the charity and there are no other trustees. All of the trustees named have served from the date appointed.

## **OBJECTIVES AND ACTIVITIES**

### **OBJECTS OF THE CHARITY**

Worcestershire Association of Carers is run by and for carers – a carer is someone who cares for a family member or friend, adult or child, who is disabled, ill or frail, or has done so within the last ten years or is about to do so. The Association recognises the vital but extraordinarily stressful role played by carers in the provision of community care services.

The Association aims 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 Association will do 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 for 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.

## SUMMARY OF MAIN ACTIVITIES

**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 of 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. The Helpline now operates on three days a week.
- A regular newsletter "**Caring News**" is issued four times a year, free of charge, to all carers and professionals on the mailing list. Since March 2008 this is now a joint publication with the Council's Adult & Community Services.
- Completing the yellow **GP Carers Registration Card** and taking it to the surgery ensures that the practice will note and remember the caring role. Cards are available at practices or directly from the Association.
- The free **Carers Emergency Card Scheme** makes sure that the person cared for is informed if the carer is involved in an accident or taken ill. If the person cared for becomes lost, the card enables the carer to be informed of the cared for person's whereabouts.
- **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.
- Through the **Worcestershire Integrated Neighbourhood Network (WiNN)**, a Development Worker is working closely with GP practices and all local organisations to raise the profile of carers and spread information on available services at local level.
- The Association offers **practical courses** to support carers in their caring role, particularly in the area of financial and legal issues.
- '**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**

A significant achievement over the year was the development of a closer working relationship with the Council's Carers' Unit. This culminated in the appointment of a joint Information officer post, based at the Association office. A further new development was the successful completion of a tender process for the Moving and Handling project – the new way of funding for the voluntary sector. The WiNN post continued to develop an increasingly proactive relationship with GP surgeries in Worcester and Evesham, strengthening 'good practice'. This could be usefully adopted across the county. Other services continue to develop well, except the Carers' Helpline, which following the loss of Lottery funding became subject to reduced opening hours.

## **FINANCIAL REVIEW**

The statement of financial activities is set out on page 6 and shows net incoming resources of £22,099 (2007 outgoing resources of £37,094).

Reserves stand at £75,876 as at 31<sup>st</sup> March 2008 (2007 £53,777).

## **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**

All projects are funded until March 2009 except the Moving & Handling (funded until March 2011). Thereafter extended contracts of new funding contracts will be required. Existing reserves provide an operating margin while funding is sought or operations reduced.

## **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**



## **INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF WORCESTERSHIRE ASSOCIATION OF CARERS**

We report on the Accounts for the year ended 31 March 2008, 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.**

2008

**Statement of financial activities**  
*for the year ended 31 March 2008*

	<i>Note</i>	<b>Restricted funds £</b>	<b>Unrestricted funds £</b>	<b>2008 Total £</b>	<b>2007 Total £</b>
<b>Incoming resources</b>					
<u>Incoming resources from generated funds</u>					
Voluntary Income	2	148,982	5,855	154,837	121,637
<u>Activities for generating funds</u>	3	-	3,102	3,102	383
<u>Investment income</u>	4	-	2,999	2,999	3,258
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		<b>148,982</b>	<b>11,956</b>	<b>160,938</b>	<b>125,278</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended</b>					
<b>Charitable activities</b>	5	138,106	-	138,106	161,702
<b>Governance costs</b>	7	-	733	733	670
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		<b>138,106</b>	<b>733</b>	<b>138,839</b>	<b>162,372</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (outgoing)/incoming resources before transfers</b>		10,876	11,223	22,099	(37,094)
<b>Gross transfers between funds</b>		(3,144)	3,144	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movements of funds in year</b>		7,732	14,367	22,099	(37,094)
<b>Total funds brought forward</b>		34,775	19,002	53,777	90,871
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		<b>£42,507</b>	<b>£33,369</b>	<b>£75,876</b>	<b>£53,777</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**Balance sheet**  
*at 31 March 2008*

	<i>Note</i>	<b>2008</b>	2007
		£	£
<b>Fixed assets</b>			
Tangible assets	<i>11</i>	<b>205</b>	<b>627</b>
<b>Current assets</b>			
Debtors	<i>12</i>	<b>2,075</b>	<b>7,500</b>
Cash at bank and in hand		<b>81,287</b>	<b>64,876</b>
		<b>83,362</b>	<b>72,376</b>
<b>Creditors:</b> Amounts falling due within one year	<i>13</i>	<b>(7,691)</b>	<b>(19,226)</b>
<b>Net current assets</b>		<b>75,671</b>	<b>53,150</b>
<b>Total assets less current liabilities</b>		<b>£75,876</b>	<b>£53,777</b>
<b>Capital</b>			
Restricted funds	<i>14</i>	<b>42,507</b>	<b>34,775</b>
Unrestricted fund	<i>14</i>	<b>33,369</b>	<b>19,002</b>
Total Charity Funds		<b>£75,876</b>	<b>£53,777</b>

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:

- a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985; and
- b) 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 \_\_\_\_\_ and were signed on its behalf by:

**Howerd Brooksbank**

*Director and Trustee*

## Notes

*(forming part of the financial statements)*

### 1 Accounting policies

**a). 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).

#### **b). 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

#### **c). 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.

#### **d). 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.

#### **e). 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.

#### **f). 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.

#### **g). Funds Structure**

The Association has a number of restricted funds to account for situations where a donor requires that a grant or donation must be spent on a specific purpose.

All other funds are unrestricted funds.

**Notes (continued)**

**2 Voluntary Income**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2008</b>	2007
			<b>£</b>	£
<b><u>Grants Received</u></b>				
Worcestershire County Council – Carers Group	30,600	-	30,600	30,000
Worcestershire County Council – WINN	25,000	-	25,000	12,500
Worcestershire County Council – Core	25,000	-	25,000	-
Worcestershire County Council – Info Officer	4,870	-	4,870	-
Worcestershire County Council - other	14,122	-	14,122	6,115
Worcestershire PCT	10,000	-	10,000	-
Big Lottery Fund	31,290	-	31,290	61,572
Eveson	8,000	-	8,000	-
Other	100	-	100	2,200
	<hr/>	<hr/>	<hr/>	<hr/>
	148,982	-	148,982	112,387
<b><u>Donations &amp; Gifts</u></b>	-	5,855	5,855	9,250
	<hr/>	<hr/>	<hr/>	<hr/>
	£148,982	£5,855	£154,837	£121,637
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**3 Activities for generating funds**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2008</b>	2007
			<b>£</b>	£
Fund Raising	-	2,852	2,852	293
Other	-	250	250	90
	<hr/>	<hr/>	<hr/>	<hr/>
	-	3,102	3,102	£383
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**4 Investment income**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2008</b>	2007
			<b>£</b>	£
Interest receivable on cash deposits	£ -	£2,999	£2,999	£3,258
	<hr/>	<hr/>	<hr/>	<hr/>

**Notes (continued)**

**5 Charitable Activities**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2008</b>	2007
			<b>£</b>	<b>£</b>
Core Activities				
Staff costs	-	-	-	982
Running costs	23,960	-	23,960	16,578
	<hr/>	<hr/>	<hr/>	<hr/>
	23,960	-	23,960	17,560
	<hr/>	<hr/>	<hr/>	<hr/>
Carers in Touch				
Staff costs	25,034	-	25,034	44,536
Running costs	7,983	-	7,983	17,460
	<hr/>	<hr/>	<hr/>	<hr/>
	33,017	-	33,017	61,996
	<hr/>	<hr/>	<hr/>	<hr/>
Advice on Benefits to Carers				
Staff costs	7,225	-	7,225	32,495
Running costs	3,536	-	3,536	7,341
	<hr/>	<hr/>	<hr/>	<hr/>
	10,761	-	10,761	39,836
	<hr/>	<hr/>	<hr/>	<hr/>
Carers Group Co-ordinator				
Staff costs	22,316	-	22,316	25,469
Running costs	9,694	-	9,694	7,253
	<hr/>	<hr/>	<hr/>	<hr/>
	32,010	-	32,010	32,722
	<hr/>	<hr/>	<hr/>	<hr/>
Worcestershire Integrated Neighbourhood Network				
Staff costs	19,346	-	19,346	6,876
Running costs	2,133	-	2,133	2,712
	<hr/>	<hr/>	<hr/>	<hr/>
	21,479	-	21,479	9,588
	<hr/>	<hr/>	<hr/>	<hr/>
Adult and Community Services Grant				
Staff costs	10,192	-	10,192	-
	<hr/>	<hr/>	<hr/>	<hr/>
Worcestershire Primary Care Trust Grant				
Staff costs	4,381	-	4,381	-
	<hr/>	<hr/>	<hr/>	<hr/>
Eveson Grant – Administrative Support				
Staff costs	2,306	-	2,306	-
	<hr/>	<hr/>	<hr/>	<hr/>
	£138,106	£ -	£138,106	£161,702
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## 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>2008 Total</u>	<u>2007 Total</u>
Staff costs	Staff Hours	90,819	-	90,819	110,358
Running costs	Actual	46,371	311	46,682	50,502
Independent Examiners fees	Actual	916		916	916
Depreciation	Actual	-	422	422	596
		£138,106	£733	£138,839	£162,372

### 7 Governance Costs

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2008</u>	<u>2007</u>
			£	£
General administrative costs	-	311	311	74
Depreciation	-	422	422	596
	£-	£733	£733	£670

### 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>2008</u>	<u>2007</u>
	£	£
Wages and salaries	79,309	95,741
Social security costs	6,751	8,564
Pension contributions	4,759	6,053
	£90,819	£110,358

No employee received emoluments of over £60,000 during the year (2007 nil)

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

	<u>2008</u>	<u>2007</u>
	£	£
Direct charitable work	3.9	4.6

**Notes (continued)**

**9 Related party transactions**

None of the trustees were paid any remuneration by the charity during the year (2007 none)

The total expenses paid to seven trustees during the year totalled £205. (2007 £447)

**10 Surplus for the period**

The surplus of income over expenditure is stated after charging:

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Independent examiners fee	916	£916
Depreciation of tangible fixed assets owned by the charity	422	£596
	-----	-----

**11 Tangible fixed assets**

	<b>Office Equipment £</b>
<b>Cost</b>	
At beginning and end of year	17,150
Additions	-
	-----
At end of year	<b>£17,150</b>
	-----
<b>Depreciation</b>	
At beginning of year	16,523
Charge for year	422
	-----
At end of year	<b>£16,945</b>
	-----
<b>Net book values</b>	
<b>At 31 March 2008</b>	<b>£205</b>
	-----
At 31 March 2007	<b>£627</b>
	-----

**Notes (continued)**

**12 Debtors**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Grants receivable	<b>£2,075</b>	£7,500
	<u>          </u>	<u>          </u>

**13 Creditors: Amounts falling due within one year**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Grants received in advance	<b>5,490</b>	15,645
Other creditors	<b>707</b>	823
Social security and other taxes	<b>1,494</b>	2,758
	<u>          </u>	<u>          </u>
	<b>£7,691</b>	£19,226
	<u>          </u>	<u>          </u>

**14 Analysis of fund balances between the net assets**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	205	205	627
Debtors	2,075	-	2,075	7,500
Cash	45,922	35,365	81,287	64,876
Other net current assets/(liabilities)	(5,490)	(2,201)	(7,691)	(19,226)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>42,507</b>	<b>33,369</b>	<b>75,876</b>	<b>£53,777</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>