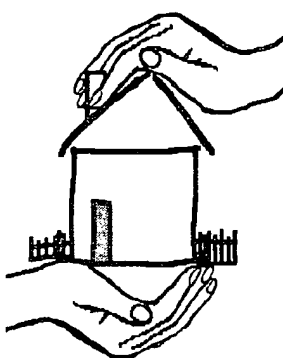


**EAST SURREY CARERS SUPPORT ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**



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EAST SURREY CARERS SUPPORT ASSOCIATION

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EAST SURREY CARERS SUPPORT ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Emma Hambleton (Secretary) (appointed 20 th June 2017) Karen Hutchings (appointed 20 th June 2017) Sally Madagan (appointed 20 th June 2017) Penelope Searle Nyang (appointed 20 th June 2017) Eang Ong (Treasurer) Roger Cooper Gillian Santi Vivienne Sheppard Lynne Mulholland (Secretary) (resigned 8 th August 2017) Ros Bannister – co-opted Carers Fundraising Group (appointed 19 th September 2017)
Company number	07785192
Charity number	1145878
Principal address	78a High Street Betchingley Surrey RH1 4PA Telephone: 01883 745057 Fax: 01883 745039 e-mail: info@escsa.demon.co.uk Web Site: www.escsa.org.uk
Independent examiner	David Wheeler FCCA Braidwood Wheeler & Co Chartered Certified Accountants Goodman House 13a West Street Reigate Surrey RH2 9BL
Principal bankers	HSBC Bank PLC 72 Station Road Redhill Surrey RH1 1PN

EAST SURREY CARERS SUPPORT ASSOCIATION

CHAIRMAN'S REPORT for the year ended 31 March 2018

Completing our first year as an independent Association we continue to support Carers throughout East Surrey.

With the historic vote made by The ESCSA Members in February 2017 we started the year knowing changes needed to be made in line with the lack of funding from Surrey County Council and no active income.

The support of the New Trustees, Carers, Former Carers and fellow professionals has been constant which has enabled us to give East Surrey Carers a choice in their local support with understanding of their demanding role.

An immediate effect of no longer receiving core funding and the subsequent reduction of our referrals we regrettably had to make our Carers Support Worker, Feliks Fraser, redundant in August 2017. With over 12 years of loyal service to ESCSA and our Clients Tom Cowan, Senior Support Officer left us at the end of December to retire to Sussex.

This left Theresa Rose, Senior Support Officer and Faye Miles, Office Manager, as the only employees of the Association.

In January 2018 The Trustees agreed that a new part time member of staff should be appointed to maintain the high levels of support to the organisation.

2017/18 greatest challenge was to seek new funding from various sources in line with our work and the Charity Commissions legislation.

Working with our Carers and fellow professionals we have taken on the demands of finding the local contacts, publicised our events and ideas through the monthly Support Groups and Nomadic Socials, ESCSA's quarterly Newsletter. Facebook and Twitter have also been a responsive source of information and enjoyed by clients of all ages.

We have had a successful year upon which we can build and develop our contacts. Sponsorship for selected ongoing projects and events is the aim for the coming year. Further information is obtained from the ESCSA staff.

In conclusion The Trustees and Staff are now working closely with the newly formed Carers Fundraising Group who work with us in many of our fundraising events.

This year we have received donations from and would like to thank the following organisations;

Aviva Community Fund

Beechwood Women's Club

Bletchingley Parish Council

Bletchingley United Charities

Café Connect Godstone

Chart Wednesday Group

Christ Church - South Nutfield

Co-op Local Community Fund in Redhill, Reigate, South Park & Woodhatch area

Godstone Fete

Good Wills donation

Miller Centre Table Tennis Club
The Hawthorns School
Waitrose - Horley
Yorkshire Building Society

Personal donations from Carers and Former Carers

A handwritten signature in black ink that reads "G. L. Santi". The signature is written in a cursive style with a large, looped 'G' and a distinct 'L'.

Gillian Santi (Trustee)

Date 17th September 2018

EAST SURREY CARERS SUPPORT ASSOCIATION

TRUSTEES' REPORT for the year ended 31 March 2018

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2018.

Structure, Governance and Management

- a) The Association is a company limited by guarantee with charitable status governed by its Memorandum and Articles of Association. It was formed on 23 September 2011 and the assets from the East Surrey Support Carers charity were transferred to it on 1 April 2012. The Trustees are also Directors of the Charitable Company, and as at 31 March 2018, the Association had 162 Members. In the event of the Company being wound up the Members would be required to contribute an amount not exceeding £1.
- b) In accordance with the Association's Articles of Association the Trustees of the Association are the elected officers and Trustees of the Board who are themselves Carers, former Carers or Volunteers and who do not receive financial gain from their work as Trustees. Recruitment of Trustees is via an annual invitation to all members, or by advertisement as appropriate.
- c) The Association elects a Chairperson, a Secretary and a Treasurer each year, who are the Honorary Officers of the Association, and who then take on various day to day management responsibilities of the Association in accordance with its powers. On at least a quarterly basis the Trustees meet as a Board to consider the current activities of the Association, the performance of the staff, expenditure against budget, and any major, new development initiatives that are considered appropriate to further the interests of Carers in the geographical area of East Surrey (specifically Tandridge and Redhill, Reigate and Horley). The employed staff of the Association are empowered to take referrals for new Carers, to follow up any existing Carers as appropriate, and to make expenditure decisions within budget and under guidance from the Trustees as necessary, and as laid out in the service agreement with the Association's funders.
- d) The Association has the power to co-opt appropriate persons to the management of the organisation.
- e) The Association is affiliated to Carers UK and receives all information related to Carers that this Trust issues on a national basis, enabling the Association to integrate any significant developments into its planning and activities. The Association has also expressed a commitment to work with all other organisations including Action for Carers to support the best service for Carers.

EAST SURREY CARERS SUPPORT ASSOCIATION

TRUSTEES' REPORT for the year ended 31 March 2018 (continued)

Objectives and Activities

In pursuing the objectives and activities of the Association as a charitable body, the Trustees have kept in mind the Charity Commission's guidance on public benefit at their management meetings. The essential nature of the Association's work is for the specific help and support to Carers in the community, the 2011 census revealing that there were 108,433 self-declared Carers in the County of Surrey and of these 16,791 were in the East Surrey area, Tandridge, Redhill, Reigate and Horley. The Association accepts referrals from all agencies in social care and public health, as well as informal referrals from neighbours and friends and, of course, via self-referrals. Services are entirely free to users.

- a) The Objects of the Association are for the relief of persons with mental health problems, or physical or learning disabilities by, but not exclusively, providing: advice, support, advocacy and information to their Carers; respite breaks and access to respite care; and education concerning caring amongst Carers.
- b) The Association's main aims and objectives for the year were focused on enhancing Carers' lives by:
 - the identification of Carers by constant interaction with social care & health professionals, particularly General Practitioners, other voluntary agencies and by enhancing the Association's profile in the local community;
 - emotional support for Carers by a personal understanding of their needs and issues and the provision of information that will enable them to gain (and often to *regain*) confidence and to share experience with others via support groups for example, and thus help lighten their caring burden;
 - the protection and promotion of Carers' health needs by ensuring that they recognise the potential health risks of their caring duties, take up opportunities for relief from caring, and by encouraging them to register with their GPs;
 - introducing Carers to other forms of development e.g. training, workshops, and the potential for re-entry into work;
 - brokering the facilities and service provision available from a variety of agencies to perform a "joined up" activity and create a package of caring that would not be possible by the agencies pursuing their own duties on a solitary basis, for example, co-ordinating the local District Council's housing responsibilities, the hospital discharge process and financial assistance from a voluntary agency, as a comprehensive approach to need;
 - assisting with benefits claims both for the Carer - the Carer's Allowance - and the Disability Living Allowance (for children aged under 16), or Personal Independent Payment (that has replaced DLA for new claimants aged 16 to 64) or Attendance Allowance (for adults aged 65 plus) for the Cared for, and also ensuring that Carers are aware of the direct payments systems in place;
 - advocating for Carers, or the Cared for, in appeal systems as appropriate; and being aware of safeguarding and vulnerability issues in the home or elsewhere that may adversely affect Carers and their cared for relatives or friends.

EAST SURREY CARERS SUPPORT ASSOCIATION

TRUSTEES' REPORT for the year ended 31 March 2018 (continued)

c) The Association's strategies for achieving its objectives are to:

- recruit, train and motivate Trustees who have a wish to further the aims of the Association;
- recruit, train and retain experienced and capable staff;
- understand the work and influence of all, similar providers of social care in the vicinity and nationally;
- lobby and advocate for Carers at all appropriate levels via its Trustees and staff;
- build partnerships and networks that contribute to the effectiveness of the Association's aims and objectives;
- promote sound financial management to produce effective and efficient custody of funds able to meet the demands of the Association's responsibilities;
- ensure that effective governance of the organisation is in place as a protective mechanism for Trustees and staff;
- raise funds to support the organisation;
- collaborate with neighbouring Carers' Support Organisations as appropriate.

Achievements and Performance

The Association's achievements for the year were:

(a) *Primary Aim:* providing continuous service and support to Carers as a vital contribution to the caring role, and was achieved by:

- ❖ maintaining relevant and up to date information to address Carers' needs;
- ❖ raising awareness for Carers by the work of our staff, and also by our Trustees by interactions with a variety of community groups across the area;
- ❖ encouraging Carers to apply for a Carer's Assessments in co-ordination with Adult Social Care colleagues and raising the awareness of this facility as a right with Carers, in order for them to benefit from continuing direct payments and other facilities under the Carers (Equal Opportunities) Act 2014;
- ❖ working in conjunction with GP identification colleagues to ensure that Carers are recognised and registered with their General Practitioners and other health practitioners, and in particular being aware of the hospital discharge process and the difficulties that inappropriate or badly managed discharge can cause to Carers and their families;
- ❖ participating in forums and groups that can be of influence and can benefit Carers. During the year the Association was represented on: the Tandridge Wellbeing Board and on the East Surrey Clinical Commissioning Group (ESCCG) Dementia Working Group

(b) *Client Activities:* directed at allowing Carers to have short term respite from their caring duties, a major activity being the organisation of 93 Carers' Support Groups, plus regular social outings under our Nomads banner including our very popular Brighton trip and we published and sent out three Newsletters during the year.

EAST SURREY CARERS SUPPORT ASSOCIATION

TRUSTEES' REPORT for the year ended 31 March 2018 (continued)

- (c) *Providing Taxi Vouchers:* some 40 Carers have benefited from the 2,849 individual vouchers issued, a service that addresses not only the paucity of public transport in our predominantly rural area, but enables Carers to go for short breaks, or to do some vital shopping, without having to plan ahead for a support package for the Cared for.
- (d) *Training for Carers:* We have been able to fund training for 91 Carers this year, to undertake training in 15 group sessions which we have arranged such as First Aid, legal matters, ceramics together with our regular Breakfast Club, aimed at parent Carers and those wanting to return to work.

In terms of performance, the following aspects are noteworthy:

- (a) *Carers:* the number of Carers helped in some way or another during the year was 3993 of which there were 298 new referrals, a decrease of 198 (40%) over the previous year when we had 496 new referrals.
- (b) *Compliments:* The Association regularly receives cards, letters, emails and verbal compliments from Carers. We append a snapshot of them.

'Thank you for the newsletters they were very helpful. I have passed them on to a friend who cares for her husband

'Just to let you know the good news that has been awarded the enhanced rate of PIP. Thank you so much for your help.'

- (c) *Partnerships:* organisations worked with included: Crossroads, the Alzheimer's Society, the Autistic and Aspergers Support Groups, Breathe Easy, Probus, and social care colleagues in the Tandridge and Reigate and Banstead Care Teams; First Community Health, The Red Cross, Age UK. links have continued to be strengthened with local GPs resulting in more referrals and improved access for Carers to Carers' Support Services.
- (d) *Financial Management:* the SAGE software accounting package continued to ensure that up to date book-keeping and timely financial reports were available as required.
- (e) *Identifying Hidden Carers:* the Association continued to identify Carers by various and wide ranging community links. The success of this activity is demonstrated by the 85 self-referrals that have come forward in the year.

EAST SURREY CARERS SUPPORT ASSOCIATION

TRUSTEES' REPORT for the year ended 31 March 2018 (continued)

Financial Review

- a) *The Reserves Policy* of the Association is that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.
- b) *Going Concern.* The Trustees consider that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in preparing the annual report and accounts. Though the Association no longer receives core funding, with effective management controls over the years, have built up reserves for future operations.
- c) *Investment Policy.* The Trustees having regard to the liquidity requirements of the Trust have operated a policy of keeping much of its available funds in interest bearing deposit accounts and by placing monies in Short Term Fixed Rate deposits. They are also mindful of the need to minimise risk by spreading monies between financial institutions and to ensure that the counterparty risk in selection of those institutions is carefully considered. Interest earned was equivalent of 0.045% in the year, using the value of the opening reserves as the calculator. The Trustees will not be seeking to increase future returns by taking on greater risk

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charitable company's trustees (who are also the directors of East Surrey Carers Support Association for the purposes of company law) are responsible for preparing the trustees annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 the going concern basis unless it is inappropriate to presume that the charity will continue in business.

EAST SURREY CARERS SUPPORT ASSOCIATION

TRUSTEES' REPORT for the year ended 31 March 2018 (continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statistics

The table that follows shows the annual statistics for the Association and they display a number of characteristics that accord with the monitoring data that used to be required by our funders, in order to assess the performance of East Surrey Carers' Support Association.

The main aspects that are displayed are:

1. the age band of the Carer, and although the Association is funded to provide service to adults, over eighteen years of age, we record those persons under that age who are part of the household assisting in the care of (normally) a parent, whose main Carer will be a partner, spouse or another adult. The source of referral is self-evident although it is instructive to note that the "self-referral" number of 85 comprises over a quarter of the total and is a tribute to the reputation that the Association has within the local community, and a demonstration of the work of Trustees and staff in promoting the service that we provide;
2. the "Cared for" part of the table shows the range of disability that falls to the main Carer but the broad categories that are displayed here can only give an indication of the many types of differing conditions that Carers need to cope with, the depth and intensity of caring varying widely across this range.

The split of the table into two parts (are) is shown for interest.

("Tand" is an abbreviation for Tandridge, and "RRH" for Redhill, Reigate and Horley)

Tandridge (Tand) and Redhill, Reigate and Horley (RRH) are the geographical areas covered in the tables below.

EAST SURREY CARERS SUPPORT ASSOCIATION

TRUSTEES' REPORT for the year ended 31 March 2018 (continued)

Statistics for the year 2017/18

Age Band of Carer*	Number of new carers referred (Apr 17 - Sep 17)		Number of carers helped (Oct 17 - Mar 18)		Full Year Position (may be lower than total of Apr - Sep + Oct - Mar)	
	Tand	RR&H	Tand	RR&H	Tand	RR&H
Carers under 18	242	346	8	9	244	348
18-64	698	860	49	29	699	842
65-84	427	357	23	20	424	348
85+	83	84	1	3	87	89
Age not known	431	417	49	31	463	449
Total (all ages)	1881	2064	130	92	1917	2076

Source of Referral for Carer	Number of new carers referred (Apr 17 - Sep 17)		Number of new carers referred (Oct 17 - Mar 18)		Full Year Position	
	Tand	RR&H	Tand	RR&H	Tand	RR&H
Self-referral	374	367	28	24	377	369
GP/Doctor	386	515	17	6	388	498
Other Health Professional	98	111	16	11	104	117
Adult Social Care	217	66	9	5	218	69
Children's Social Care	14	22	0	0	14	21
District/ Borough Council	5	17	0	1	4	17
Carers Support Orgs	17	31	0	0	16	27
Other Voluntary Orgs	58	126	6	11	70	138
Statutory	9	12	5	2	13	14
Other	79	79	2	3	68	75
Total	1257	1346	83	63	1272	1345

Main Age Group of the 'Cared for' people	Number of 'cared for' people (Apr 17 - Sep 17)	Number of 'cared for' people (Oct 17 - Mar 18)	Full Year Position
Under 18	435	23	403
18-64	619	22	650
65+	1348	86	1361
Other / age not known	201	15	203
Total (all ages)	2603	146	2617

Main categories of the 'Cared For' people	Number of 'cared for' people (Apr 17 - Sep 17)	Number of 'cared for' people (Oct 17 - Mar 18)	Full Year Position
Child (parent carer being supported)	435	23	403
Physical/sensory difficulties	1357	77	1358
Mental health exc dementia	297	11	333
Dementia	449	34	453
Learning difficulties	52	0	56
Substance misuse	13	1	14
Other/Not known	0	0	0
Total	2603	146	2617

EAST SURREY CARERS SUPPORT ASSOCIATION

TRUSTEES' REPORT for the year ended 31 March 2018 (continued)

Ethnicity of Carer*	Number of new carers referred (Apr 17 - Sep 17)		Number of carers helped (Oct 17 - Mar 18)		Full Year Position (may be lower than total of Apr - Sep + Oct - Mar)	
	Tand	RR&H	Tand	RR&H	Tand	RR&H
African	10	11	0	0	9	13
Arab	0	0	0	0	0	0
Bangladeshi	1	3	3	0	4	3
Caribbean	1	5	0	0	1	8
Chinese	8	13	0	0	8	8
English/Welsh/Scottish/NI/British	1752	1896	116	72	1784	1895
Gypsy or Irish Traveller	17	14	2	0	23	15
Indian	4	12	1	0	5	12
Irish	2	7	0	0	6	3
Pakistani	9	15	0	0	8	16
White and Asian	1	0	0	0	0	0
White and Black African	0	0	0	0	0	0
White and black Caribbean	3	3	0	0	3	0
Any other Asian background	11	16	0	0	11	23
Any other Black African/Caribbean background	0	5	0	0	0	5
Any other mixed / multiple background	0	0	0	0	0	0
Any other white background	21	28	6	4	26	25
Any other background	0	1	0	0	0	7
Other / Ethnicity not known	41	35	2	8	29	43
Total (all ages)	1881	2064	130	92	1917	2076

EAST SURREY CARERS SUPPORT ASSOCIATION

TRUSTEES' REPORT for the year ended 31 March 2018 (continued)

Independent Examiner

David Wheeler of Braidwood Wheeler & Co was re-appointed as the Association's independent examiner during the year and has expressed his willingness to continue in that capacity.

Public Benefit

The Trustees can confirm that they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued July 2014).

Approved by the Management Committee on 17th September 2018 and signed on its behalf by:

On behalf of the Trustees



Gillian Santi (Trustee)
Trustee

Date 17th September 2018

EAST SURREY CARERS SUPPORT ASSOCIATION

Independent Examiner's Report to the Trustees' of East Surrey Carers Support Association

I report to the trustees on my examination of the accounts of East Surrey Carers Support Association for the year ended 31 March 2018, which are set out on pages 16 to 22.

Responsibilities and basis of the report.

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charitable company's accounts as required under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)9b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters came to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. That the accounts do not accord with those records
3. That the accounts do not comply with the applicable accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Wheeler FCCA
Braidwood Wheeler & Co
Chartered Certified Accountants

Goodman House
13a West Street
Reigate
Surrey
RH2 9BL

Date: 17th September 2018

EAST SURREY CARERS SUPPORT ASSOCIATION

Statement of Financial Activities (Including Income and Expenditure Account)

For the year ended 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2018 £	Total Funds 2017 £
Income					
Grants	3	-	-	0	167,103
Donations	2	19,643	-	19,643	155
Investment income	1.3	1,340	-	1,340	1,531
Total income		20,983	0	20,983	168,789
Expenditure					
Charitable activities	4	83,577	-	83,577	135,865
Governance costs	4	12,065	-	12,065	13,073
Total expenditure	4	95,642	0	96,642	148,938
Net Deficit/Income for the year		(74,659)	0	(74,659)	19,851
Reconciliation of Funds					
Funds at 1 April 2017		280,889	477	281,366	261,515
Transfer of funds		477	(477)	0	-
Funds balances carried forward		206,707	0	206,707	281,366

The above statement of financial activities, all of which are derived from continuing operations, includes all recognised gains and losses for the year.

EAST SURREY CARERS SUPPORT ASSOCIATION

Company No 07785192

Balance Sheet

As at 31 March 2018

	Notes	2018 £	2017 £
Current assets			
Debtors	8	-	-
Cash at bank and in hand		<u>215,754</u>	<u>299,392</u>
		215,754	299,392
Liabilities			
Creditors: Amounts falling due within one year	9	<u>(9,047)</u>	<u>(18,026)</u>
Total net assets		<u>206,707</u>	<u>281,366</u>
The Charity's funds			
Restricted funds	10	-	477
Unrestricted funds	10	<u>206,707</u>	<u>280,889</u>
Total funds		<u>206,707</u>	<u>281,366</u>

For the year ended 31 March 2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The financial statements were approved by the Management Committee on 17th September 2018 and signed on its behalf by



Gillian Santi
Trustee



Eang H Ong
Treasurer

EAST SURREY CARERS SUPPORT ASSOCIATION

Notes to the Financial Statements

for the year ended 31 March 2018

STATUTORY INFORMATION

East Surrey Carers Support Association is a charitable company limited by guarantee, registered in England and Wales. The charitable company's registered office and registration numbers are shown on page 3.

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the statement of recommended practice: Accountancy and Reporting by Charities preparing their accounts in accordance with the financial reporting standards applicable in the UK and Republic of Ireland (FRS102) issued in July 2014, the Charities Act 2011, and the Companies Act 2016. The charity is considered to be a public benefit entity as defined by FRS102.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor

1.3 Income

Income is accounted for as and when received, with the exception of certain income which is recognised in the period specified by the donor.

Where it is clear that a donor has specified a grant to be related to a fixed period for a specified use, these funds will be treated as deferred income and released to the Statement of Financial Activities to match the related expenditure.

Investment income is included when receivable.

1.4 Expenditure

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial activities on a basis designed to reflect the use of the resource.

1.5 Fixed assets

Fixed assets are written off in the year of purchase.

EAST SURREY CARERS SUPPORT ASSOCIATION

Notes to the financial statements

for the year ended 31 March 2018

1.6 Going concern

The trustees have given due consideration as to the ability of the charitable company to continue to operate as a going concern in the light of the withdrawal of the core funding by Surrey County Council. Whilst the loss of the funding has had a very significant impact on the organisation, it has sufficient reserves in order to continue to operate, and to meet its liabilities as they fall due.

The trustees are of the opinion that given the efforts made by the management and the trustees to develop alternative sources of income along with the level of reserves in hand, the charitable company can continue to operate as a going concern.

1.7 Redundancy policy

The trustees aim to avoid making redundancies if at all possible, but in the event that this becomes necessary, the charitable company will normally pay statutory redundancy to employees who are dismissed through redundancy, once they have attained two years of service.

2 Donations

	Unrestricted funds	Restricted funds	Total Funds 2018	Total Funds 2017
Notes	£	£	£	£
Donations from members	12,049	-	12,049	155
Donations - others	7,594	-	7,594	0
	19,643	0	19,643	155

3 Income from activities to further the charity's objects

Surrey County Council - core services	-	-	0	167,103
Surrey County Council - councillor grant	-	-	0	0
	0	0	0	167,103

EAST SURREY CARERS SUPPORT ASSOCIATION

Notes to the financial statements for the year ended 31 March 2018

4 Total expenditure

	Basis of Allocation	Carers (unrestricted) £	Support (restricted) £	Governance £	Total 2018 £	Total 2017 £
Costs directly allocated to activities						
Salaries & NI	Staff Time	58,102	-	10,535	68,637	85,423
Travelling expenses	Staff Time	1,700	-	228	1,928	4,508
Training	Direct	964	-	-	964	4,539
Staff Recruitment	Direct	-	-	-	0	0
Accountancy and examiners Fees	Direct	981	-	720	1,701	2,000
Newsletter	Direct	3,712	-	-	3,712	6,232
Miscellaneous expenses	Direct	0	-	-	0	776
Carers' Breaks Scheme	Direct	51	-	-	51	10,769
Taxi Voucher scheme	Direct	916	-	-	916	9,109
Client Activities	Direct	3,713	-	-	3,713	3,468
Client Activities (restricted)	Direct	-	-	-	0	0
Clients Counselling	Direct	11	-	-	11	1,945
Client Support	Direct	-	-	-	0	1,328
Support costs allocated to activities						
Premises	Direct	8,536	-	-	8,536	10,133
Insurance	Direct	526	-	250	776	769
Light and Heat	Direct	514	-	-	514	1,178
Postage and Stationery	Apportioned	1,026	-	200	1,226	1,580
Subscription	Direct	344	-	-	344	104
Telephone and fax	Direct	1,967	-	-	1,967	2,261
Publicity and Printing	Direct	1,172	-	-	1,172	1,413
Office Equipment	Direct	21	-	-	21	1,266
Bank Charges	Direct	0	-	132	132	137
Total expenditure		83,577	0	12,065	96,642	148,938

EAST SURREY CARERS SUPPORT ASSOCIATION

Notes to the financial statements

for the year ended 31 March 2018

5	Employees	2018	2017
	Number of employees		
	The average monthly of employees during the year was:-		
		Number	Number
	Part time Office Manager	1	1
	Part time Carers Support Worker	1	1
	Full time Senior Support Officer	1	2
		3	4
	Employment costs	£	£
	Salaries and wages	65,137	80,197
	Social security costs	2,812	4,356
	Pension costs	688	870
		68,637	85,423
6	Trustee Remuneration and Related Party Transactions		
	No trustee, member of the management committee or person related to the charity received any remuneration during the year.		
	The total expenses reimbursed to one trustee amounted to £185 (2017:£245). This represents travel expenses incurred in the performance of their duties.		
	No Trustees received financial assistance in the year under the Carers' Breaks Scheme, administered by the charity.		
	No Trustees, member of the management committee or person related to the charity had any personal interest in any contract or other transaction entered into with the charity during the year.		
7	Taxation		
	As a charity, East Surrey Carers Support Association is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.		
8	Debtors	£	£
	Prepayments	-	-
9	Creditors: falling due within one year		
	Accruals and deferred income	9,047	18,026

EAST SURREY CARERS SUPPORT ASSOCIATION

Notes to the financial statements

for the year ended 31 March 2018

10 Movement of funds

	Balance at	Incoming resources	Resources expended	Transfer	Balance at
	1 April 2017				31 March 2018
	£	£	£	£	£
Restricted Funds					
Surrey County Council					
Councillor Grant for Brighton trip	-	-	-	-	0
Community Foundation For Surrey	86	-	-	(86)	0
Gatwick Airport Community Trust	391	-	-	(391)	0
Total Restricted Funds	477	0	0	(477)	0
Unrestricted Funds					
<i>Designated</i>					
Contingency Reserve	68,661	-	-	-	68,661
Client Holidays and Client Support	7,034	-	-	-	7,034
General Purpose Fund	205,194	20,983	(95,642)	477	131,012
Total Unrestricted Funds	280,889	20,983	(95,642)	477	206,707
Total Funds	281,366	20,983	(95,642)	0	206,707

10.1 Purposes of Designated Funds

Contingency Reserve - This is expressed as the number of months for which reserves could finance expenditure in the event that all income ceased and includes an allowance for the cost of staff redundancy. This is necessary due to the financial uncertainty caused by having to re-apply for funding when contracts expire. The Charity endeavours to maintain reserves equivalent to at least three months' running costs which is essential not only for employees but our client group. The Trustees are of the opinion that the reserve brought forward is sufficient so no transfer from general funds has been needed this year.

11 Financial commitments

The charity is committed to making annual payments for rent of the office of £8,000 which is based on an annual renewable licence basis.