

Carers Choices

peace of mind



TRUSTEES' ANNUAL REPORT AND ACCOUNTS

For the year ended 31 March 2019

Limited by Guarantee
Company Number: 04320986
Registered Charity Number: 1093483

CARERS CHOICES
(A Company Limited by Guarantee)

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CARERS CHOICES
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2019**

Trustees

B R Terry, Chairman
M D Jones, Vice Chairman
M Y Morgan, Treasurer
E Greenwood, Trustee
M P Hayes, Trustee
L H McKeogh, Trustee
E Smith, Trustee
R R Smale, Trustee
W J Dodds, Trustee

Company registered number

04320986

Charity registered number

1093483

Registered office

The White House, Kiln Road, Benfleet, Essex, SS7 1BU

Company secretary

P Ramsden

Chief executive officer

P Ramsden

Co-opted

Cllr. Liz Wass
Cllr. Wendy Goodwin

Independent auditors

Haslers, Old Station Road, Loughton, Essex, IG10 4PL

Bankers

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Solicitors

Pinney Talfourd LLP, 54 Station Road, Upminster, Essex, RM14 2TU

About Carers Choices

The Charity was formed in 1981 in Thundersley, Essex to support Carers through practical respite solutions. Originally just offering Respite in the Home (sitting service) we added Young Carers in the 1990's followed by the first Day Centre for Adults with Disabilities (Rainbow Centre).

Over the following years we moved from Thundersley to Canvey Island and back again, to our current base behind the Council Offices on Kiln Road.

In 2014 we recognised the crisis in Dementia Care and created an innovative solution with the Silver Birch Centres.

Our aim is to relieve the burden on Carers for a few hours whilst at the same time providing a rewarding experience for the client. Quality is second to none.

Chairman's Foreword

In 2018/2019 the organisation Charity agreed its commitment to continuing with the same strategies of ensuring financial stability in conjunction with the development of services provided to the local communities. The charity reviewed its long-term strategy and its financial plans to ensure that the way forward was well defined.

The organisation financial plans were developed following the previous year's surplus which enabled us to set adequate reserves but also set aside significant finances to develop services in different parts of the county. This is particularly true of our dementia services which we have been able to expand following this approach.

I would like, therefore, to record my appreciation to the Board of Trustees, the Executive Committee, the Finance and Risk Committee and the Services Committee for their confidence, hard work and support during this period that has enabled the Charity to successfully implement its key objectives. It is also important that I place on record the Board's appreciation of the hard work and dedication of the Chief Executive, Mr Paul Ramsden, and his staff and volunteers for without their efforts none of this would have been achieved.

During this year, the charity achieved all the business objectives approved by the Board, in addition, including the ongoing expansion of all our services which reflects of the dedication of all of our staff and volunteers in achieving this success. The charity also continued its revision of its management structure to reflect the growing demand for its services to ensure the structure effectively met the challenges resulting form range of services provided.

During the year ongoing changes were made within our service provision and these, along with strong organisational structures resulting in the improving financial situation it is important to note that the excellent services continued to be the driver behind the organisation's success. This has been achieved by providing the required services to the local community continued throughout the year and all staff and volunteers should be proud of their achievements during the year.

I would also like to thank all the organisations who supported Carers Choices both financially and otherwise for their support throughout the year as this is essential to our ability to continuing service provision.

Looking forward it is becoming clear that in the year 2019/20, the financial environment will continue to be as challenging as ever especially as it is anticipated that the government is unlikely to make

significant changes to the overall funding to the statutory authorities and to the third sector, both of which can have an impact on Carers Choices. However, I believe we are in an excellent position to continue the service developments envisaged and continue our strong financial growth.

BRIAN R TERRY, CHAIR OF TRUSTEES

CHIEF EXECUTIVE'S FOREWORD

This year we've continued our reach into the Community through further expansion of our services. Achieving a turnover of £1m is a major milestone for the Charity; which is a quadrupling of Income since 2009 when I started. Our strategy is to continue to offer services where there is the most need.

Each and every person we support both Carer and Client is significant; we hear so many heart wrenching stories that through our interventions we are able to alleviate, to some degree through a core culture of activity.

We can only offer this support through the determination and compassion that each and every one of my staff and Trustees possess. With a single mind we all come together to ensure that each and every person receives a bespoke service based upon their needs. All our services have grown and this is my opportunity to formally record my thanks to all my staff for going the extra mile.

I am fortunate to have a Board of Directors/Trustees that have a diverse range of backgrounds enabling the organisation to flourish. I particularly want to thank my Chairman and Vice Chairman for all their support over the last year.

This year has seen us build upon existing service offerings and also plan for the future. We should soon be opening another Specialist Dementia Centre in Wickford and have an eye on developments further afield. There is no doubt that our offering across all service areas is not only needed but desired and we are committed to ensure that we continually reach more people each year.

As part of our trading activities, we have added a charity shop in Wickford to our portfolio and the Coffee Grind continues to strengthen its base.

The 2019/2020 year promises to be exciting, busy and challenging; fortunately, I have a team that strives on such.

Paul Ramsden, Chief Executive

Structure, Governance and Management

Particulars

Carers Choices is a registered charity and a company limited by guarantee. It was formed in 1981 and incorporated in 2001, with a memorandum and articles of association.

The Directors of the Company are also Charity Trustees that serve a three-year term. Each year at the AGM there is an election where new Trustees can be appointed or existing ones to be re-elected.

In line with Charity Commission Guidance, the Charity has a trading subsidiary – Carers Choices Trading Company Ltd – for non-primary purpose trading, to operate the two Charity shops. The Directors of this are Mr R Smale, Mr L McKeogh (Trustees of the Charity) and Mr P Ramsden (Chief Executive of the Charity).

All the Trustees are non-remunerated and give their time freely.

The Board of Trustees meet approximately 4 times a year to look at financial matters and progress against objectives set out in the Corporate Plan. The Board's role is clear and has determined the following five areas of responsibility:

- Vision, Mission and Strategic Direction
- Performance and corporate Behaviour
- Legal and Regulatory Compliance
- Guardian of the Charity's Assets
- Capacity to Govern

The Board has delegated tasks to three sub committees – the Finance and Risk committee, the Services Committee and the Executive Committee.

The Finance and Risk Committee provides specialist support and scrutiny to the Board. Meetings are held prior to Board meetings to scrutinise financial activities and performance against budget. The Services Committee hears and discusses operational delivery in each service area. These then makes recommendations to the main Board.

The Executive Committee is constituted of the Chairman, Vice Chairman and Chief Executive and meets monthly to progress matters ahead of Board Meetings. All committees report to the Board.

Trustee Induction and Training

All new Trustees attend a meeting with the Chair and Chief Executive where a pack of information is provided. This includes the Annual Report, Strategic Plan and Organisational Structure. Typically, this meeting lasts for 2-3 hours and is an open opportunity to discuss the organisation and look at relevant skills of new Trustee's.

All Trustees complete a skills audit table in order to ensure that gaps are identified and training undertaken to enhance the skills and expertise of trustees.

Organisational Structure

The Directors of the company delegate Operational Management to the Chief Executive. The Board have responsibilities to monitor and consider the Strategic direction of the Organisation.

The Chief Executive is accountable to the Directors for performance against the Strategic Plan and within the approved budget.

Risk Management

A new Strategic Risk Register has been produced, endorsed by the Committees and approved by the Board. This is monitored through the committees and red risks are presented at each Board Meeting. It is reviewed at least annually.

Objectives and Activities for the Public Benefit

As a Charity our purpose is defined within our Memorandum and Articles as Charitable Objects. These are:

- To relieve the stresses experienced by Carers and beneficiaries

Mission

Our mission is to provide the quality of care and support for Beneficiaries and Carers in Essex to enable them to exercise positive choices.

Strategic Objectives for 2019/20

- Open new Silver Birch Centre
- New Rainbow Centre consideration
- Research feasibility of providing residential respite care

Significant Activities for Public Benefit

The Trustees have had due regard to the guidance on public benefit published by the Charity Commission in section 17(5) of the 2011 Charities Act.

The Parent Charity and its subsidiary provide a range of services to carers and their beneficiaries. We do this through the following departmental areas:

- | | |
|---|---|
| • Respite in the Home | • Silver Birch Centres for Elderly and Dementia Clients |
| • Rainbow Day Centre for Adults with Disabilities | • Young Carers Service |

Staffing

We deliver the services to Carers through 61 staff and 45 volunteers. The majority of staff are contracted Part-Time and work additional hours. Typically, staff work 23.5 hours on average per week. Volunteers help out with Young Carers, our day centres, in the office and in both the shop and community café.

We estimate that our volunteers provide in excess of 14,000 hours' additional capacity to the charity. This equates to over £116,000 per year on minimum wage.

Organisation

This year we supported in excess of 265 Adult Carers and 59 Young Carers delivering over 80,000 hours of support either in one to one sessions or groups.

We have steadily grown the respite services in the home, increased the client base at all of our day centres and delivered support for Young Carers in Castle Point and Basildon.

Our Community Café, the Coffee Grind continues to establish itself and attract both customers and volunteers. We have some notable successes with seven of the volunteers moving into paid employment.

Complimentary to our services is the 4SX Building Better Opportunities project that we support. This works with Carers to reduce their Caring burden and move them closer to the prospect of working.

Fundraising

We continue to maximise our services through applying for additional funds from grant providers and also by running events primarily at the White House and at local community events.

Achievements and Performance

General Operations – Michaela White, Operations Manager

It has been another busy, challenging and remarkable year developing and expanding our services for Carers of all ages.

With changes to Young Carers funding at county level it was with sadness that we were not able to offer a regular service in the Basildon area. However, we were extremely pleased to continue supporting Basildon Young Carers and their families who made the short journey to Benfleet where we were able to operate a regular group.

Our Young Carers service received a good level of support from individuals, funding bodies and community organisations during the year allowing us to offer a greater range of activities and support sessions in Castle Point and Basildon areas including a 7-night sailing experience with the Cirdan Trust. Other activities included drama workshops, Sport for Confidence, family sessions, art therapy and days out. The year finished on a high with

news that we were successful with a Children in Need application to restart our Basildon group in 2019.

The Building Better Opportunities project (Essex Carers – The Way To Work) continued to operate throughout the year working with Carers across Essex supporting them to increase their skills and self-esteem. As a core partner Carers Choices employs a Key Worker who supported 25 Carers during the year to move closer to the job market, increase their skills and grow their self-confidence.

The year was a mixed one for our trading activities. The Coffee Grind continued to grow its reach and saw a steady increase in customer numbers. Private bookings and social clubs/groups are now using the café as a base during opening times and out of hours.

Along with many other high street retail outlets our Hadleigh Charity Shop faced tough trading conditions but also experienced some structural problems that took much longer than expected to remedy. For most of the year the building was encased in scaffolding making it difficult to attract customers to the shop. Throughout the year we viewed a number of vacant retail premises with a view to expanding. We finally settled on a shop in Wickford to open in the new financial year.

Funding to develop a Men's Shed project was received from ECC Community Initiatives Fund and Jewson Building Merchant. The base for the shed has been constructed with plans to finalise the building in 2019/20. Once completed the 'Shed' will offer a service to the wider community as well as clients of our services.

The growth across all areas of the charity has required a greater number of volunteers and I would like to say a huge 'Thank You' to all those who give up their time to support us. Their help is invaluable and we would not be able to offer the high-quality experience to Carers, clients and customers without it.

The need for Carers support shows no signs of abating and with plans in place for further growth of services the next year looks to be even busier and more exciting!

Rainbow Day Centre – Sarah Fogarty, Rainbow Day Centre Manager

The Rainbow Day Centre has continued to increase in numbers with 2 new clients from Glenwood School in September 2018 and 3 additional new clients from referrals from other contacts. We have surpassed our daily target of 12 clients per day and some of our existing clients who have more challenging support needs have been awarded two to one funding.

With this increase, it was evident that a second senior Support Worker was needed and Kelly joined our team in September 2018. Our Apprentice Stephen became a permanent member of staff in November 2018 and in January 2019, an opportune conversation with a lady called Liane produced an Assistant Manager to add to our growing team in the centre.

In March 2019, we bought a larger wheelchair accessible car, a gold Peugeot Expert and sold the Fiat Doblo, which was no longer suitable. Transport continued to be a valuable source of income and we transported over a third of our clients to and from the centre in

the last financial year. We also bought a second hand piano in March 2019 for our first visually impaired client, who we discovered could play a wonderful range of music from classical to club and from sixties to present day!

The last 12 months have been a great success for the Rainbow Day Centre both financially and on a more personal level. Our client base is diverse and we have shown that our staff can deal with the most challenging of clients that many centres would not even consider working with.

Respite Breaks – Carol Doble, Respite Care

Respite may be called a sitting service but it's very rare we get to just sit with our clients! The people we provide our service for now have much more complex needs and often our support workers have specialist training to meet these needs. We are often providing personal care, taking people out, going shopping, attending events etc.

This means our clients are happy which means we have happy carers. As budget cuts continue, it is part of my role to look at other ways we can achieve our budget in the ever-changing world of care. Not all clients want a visit Monday to Friday, office hours; they often want a visit that suits them so my challenge is recruiting staff to meet their expectations.

We have recently recruited our first bank worker and this has been a great help when we are covering staff holidays. We have a new worker in Castle Point and are building her hours up. Now looking to recruit in the Basildon/Wickford area to compliment the new Silver Birch day centre.

It will be a challenging year but we are looking at other ways we can support carers – days out, overnight stays and weekends, short term care to help in emergencies.

Silver Birch Centre – Angela Allum

2018 was a year for growth for the Silver Birch Centres and we quickly grew numbers at Southend. However, we were unfortunate in that we experienced a high turnover of staff and many of our clients were a long way along their dementia journey. This resulted in a dip in numbers but I am happy to say that normal service has been restored, we have built a stable and happy team again, numbers are growing and we are confident that this will remain the situation for the future.

Benfleet grew to almost the new capacity figures on the most popular days of Tuesday and Thursdays. Again, due to a number of clients coming to the end of their journey at roughly the same time, numbers did dip but again, are on the rise.

Basildon (Vange) on the other hand has climbed back from low numbers and is forging ahead. It is over-subscribed and has a waiting list of clients wanting extra days! We have secured premises located in Wickford Memorial Park which is a cricket pavilion. We hope to be open for business late July 2019 and this new venue will see the Basildon centre open 5 days per week. Basildon Council is very supportive of our plans as is the newly

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formed Basildon Dementia Action Alliance of which Angela is part of the panel creating the alliance.

Harlow has been designated as the next centre to open following the Poppy Pavilion in Wickford. A similar pavilion building has been secured and negotiations are in progress with a view to a refit and opening for clients 5 days per week towards the end of 2019/early 2020.

We were also approached by the priest who asked us to deliver our services in Southend as he has now moved to Colchester. We have visited the proposed venue; plans are at very early stages for a possible collaboration.

Financial Review

Accounts

As part of the organisational commitment to implement a new CRM system we looked to integrate this with our accounting system. This has been a major task through the year but it has resulted in efficiencies throughout, clearer billing for clients and quicker receipt of payments. Our debtor list has been reduced dramatically. New processes have gone hand and glove with this project and we have been able to design a bespoke system that provides the best outcomes.

Accounts are produced monthly for scrutiny by the Finance and Risk Committee who physically meet bi-monthly.

Reserves Policy

Our Reserves Policy is to hold monies equivalent to two months of expenditure and that residual monies be designated for the delivery of the Strategic Plan and in particular development of the Charities work to reach more Carers.

From the accounts this translates to:

Unrestricted Funds	£427,135
Tangible Assets	£67,363
Total	£359,772
Two Months Expenditure	£165,688
Total Less Expenditure	£194,084

Therefore, the Trustees have designated £190k for business developments identified to deliver the Strategic Plan over the next few years.

Principal Funding Sources

Our funding reflects the changing environment, empowering people with Personal Budgets to make individual choices. Our Respite in the Community and Day Centre provision all attract a fee for attendance to cover our costs. We supplement our services through fundraising, applying for grants and donations.

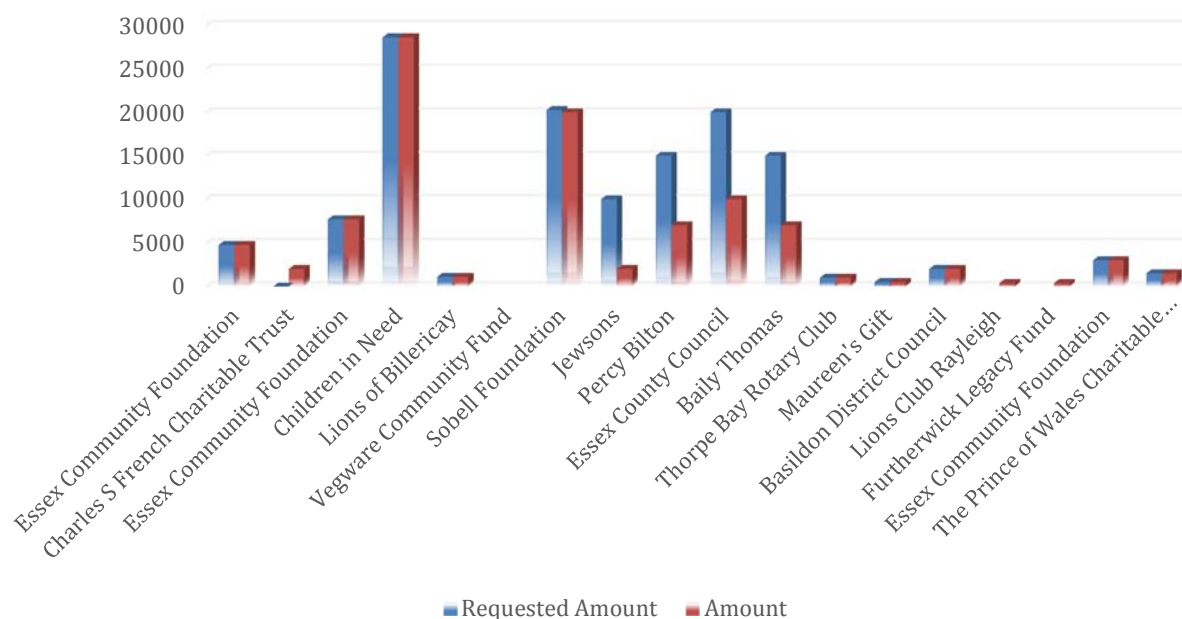
We are ever thankful to Castle Point Borough Council for its continued support and the maintenance of the grant. This enables us to support Carers and specifically Young Carers in Castle Point. We also wish to thank our Patron Rebecca Harris MP for her continued support and guidance.

Young Carers for Castle Point continued through the support of Castle Point and we secured additional funding to create a service in Basildon following the gap when ECC decided to no longer fund local young carers groups.

We remain Charity of the Year for DST, who have supported us again through this year and provided funding through their payroll giving scheme. This is a huge benefit and we want to say a big thanks to each and every one who participated.

Over the year we were fortunate to receive donations and were successful in applications for funding from grant making organisations. We are especially grateful for the donations from clients who passed away in the year. The total amount awarded was £98k that we are able to utilise to the benefit of Carers. Some of this funding is over several years or for capital purchases that we will utilise this year.

FUNDING SOURCES



Plans for Future Periods

Our Strategic Plan was recently reviewed in February by the Trustees to determine performance against it and to maintain relevance. The plan has been refreshed with the latest figures but otherwise contains the same objectives. Performance has matched the objectives set and the 2019 2020 objectives remain relevant to our focus.

Auditors

Haslers were appointed auditors of the company in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at the Annual General Meeting.

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Trustees Responsibilities in relation to financial statements

The Trustees (who are also directors of Carers Choices for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. 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 preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 24th September 2019 and signed on their behalf by:



Brian Terry

Chairman and Trustee

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARERS CHOICES

Opinion

We have audited the financial statements of Carers Choices (the 'charitable company') for the year ended 31 March 2019 set out on pages 17 to 33. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 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 Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and 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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARERS CHOICES

required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Other matters


In the previous accounting period the directors of the company took advantage of audit exemption. Therefore the prior period financial statements were not subject to audit.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CARERS CHOICES

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Haslers

Chartered Accountants
Statutory Auditor

Old Station Road
Loughton
Essex
IG10 4PL

24 September 2019

Haslers are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income from:					
Donations	2	54,905	73,512	128,417	67,437
Charitable activities	3	940,908	-	940,908	784,403
Other trading activities	4	1,042	-	1,042	1,640
Investments	5	200	-	200	439
Total income		997,055	73,512	1,070,567	853,919
Expenditure on:					
Raising funds		488	-	488	907
Charitable activities		934,174	16,104	950,278	848,126
Total expenditure	8	934,662	16,104	950,766	849,033
Net income before other recognised gains and losses		62,393	57,408	119,801	4,886
Net movement in funds		62,393	57,408	119,801	4,886
Reconciliation of funds:					
Total funds brought forward		364,742	-	364,742	359,856
Total funds carried forward		427,135	57,408	484,543	364,742

The notes on pages 20 to 33 form part of these financial statements.

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04320986

BALANCE SHEET
AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	11		67,363		82,391
Investments	12		2		2
			<u>67,365</u>		<u>82,393</u>
Current assets					
Debtors: amounts falling due after more than one year	13	10,500		-	
Debtors: amounts falling due within one year	13	125,236		118,335	
Cash at bank and in hand		354,930		209,170	
		<u>490,666</u>		<u>327,505</u>	
Creditors: amounts falling due within one year	14	(73,488)		(45,156)	
Net current assets			<u>417,178</u>		<u>282,349</u>
Net assets			<u>484,543</u>		<u>364,742</u>
Charity Funds					
Restricted funds	15		57,408		-
Unrestricted funds	15		427,135		364,742
Total funds			<u>484,543</u>		<u>364,742</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 24 September 2019 and signed on their behalf, by:



B R Terry
Chairman



M D Jones
Vice Chairman

The notes on pages 20 to 33 form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash provided by operating activities	17	175,631	34,864
Cash flows from investing activities:			
Purchase of tangible fixed assets		(29,871)	(44,906)
Net cash used in investing activities		(29,871)	(44,906)
Change in cash and cash equivalents in the year		145,760	(10,042)
Cash and cash equivalents brought forward		209,170	219,212
Cash and cash equivalents carried forward	18	354,930	209,170

The notes on pages 20 to 33 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers Choices meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company Limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is Limited to £5 per member of the company.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

CARERS CHOICES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.5 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	20% Straight line
Motor vehicles	-	25% Straight line
Fixtures and fittings	-	25% Straight line
Silver Birch fixed assets	-	25% Straight line

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating Income and Expenditure Account.

CARERS CHOICES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

CARERS CHOICES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

2. Income from donations and legacies

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Project income	-	-	-	190
Core funding	1,100	-	1,100	2,248
Castle Point Borough Council	33,900	-	33,900	33,900
General donations	19,905	73,512	93,417	27,769
Gift aid donations	-	-	-	3,330
	<u>54,905</u>	<u>73,512</u>	<u>128,417</u>	<u>67,437</u>
Total donations and legacies	<u>54,905</u>	<u>73,512</u>	<u>128,417</u>	<u>67,437</u>
<i>Total 2018</i>	<u>67,437</u>	<u>-</u>	<u>67,437</u>	

3. Income from charitable activities

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Respite in the Home	163,296	-	163,296	164,625
Day Care Centre	278,065	-	278,065	229,174
Silver Birch Centres	405,058	-	405,058	287,541
Hire of meeting rooms	15,668	-	15,668	20,135
Youth service	500	-	500	32,380
Other fundraising events	10,805	-	10,805	5,659
Other contractual income	20,926	-	20,926	44,889
Transport	46,590	-	46,590	-
	<u>940,908</u>	<u>-</u>	<u>940,908</u>	<u>784,403</u>
<i>Total 2018</i>	<u>784,403</u>	<u>-</u>	<u>784,403</u>	

CARERS CHOICES
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

4. Fundraising income

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Other fundraising events	1,042	-	1,042	1,640
	<u>1,042</u>	<u>-</u>	<u>1,042</u>	<u>1,640</u>
<i>Total 2018</i>	<u>1,640</u>	<u>-</u>	<u>1,640</u>	

5. Investment income

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Bank interest	200	-	200	439
	<u>200</u>	<u>-</u>	<u>200</u>	<u>439</u>
<i>Total 2018</i>	<u>439</u>	<u>-</u>	<u>439</u>	

CARERS CHOICES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

6. Direct costs

	Total 2019 £	<i>Total 2018 £</i>
Advertising	2,938	2,307
Bad debts	383	561
Rent	34,066	28,543
Project costs	36,485	30,945
Travel	25,650	23,831
Training and courses	1,693	4,781
Equipment and repairs	18,929	12,035
Printing, postage and stationery	2,096	1,429
Bank charges	70	59
Water, light and heat	10,419	13,474
Staff uniform	5,057	1,097
Premises expenses	2,263	1,662
Sundry expenses	6,948	4,165
Photocopier and franking	2,537	4,495
Telephone	2,081	1,789
Computer expenses	3,223	3,423
Subscriptions	2,129	3,964
Charity shop expenses	-	3,319
Wages and salaries	713,554	633,733
Pension cost	16,179	13,552
Depreciation - tangible fixed assets	44,899	43,083
	<u>931,599</u>	<u>832,247</u>
<i>Total 2018</i>	<u>832,247</u>	

CARERS CHOICES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

7. Support costs

	Total 2019 £	<i>Total 2018 £</i>
Governance	7,065	3,923
Wages and salaries	11,614	11,956
	<u>18,679</u>	<u>15,879</u>
<i>Total 2018</i>	<u><u>15,879</u></u>	

8. Analysis of Expenditure by expenditure type

	Staff costs 2019 £	Depreciation 2019 £	Other costs 2019 £	Total 2019 £	<i>Total 2018 £</i>
Fundraising expenditure	-	-	488	488	907
Costs of raising funds	<u>-</u>	<u>-</u>	<u>488</u>	<u>488</u>	<u>907</u>
Project costs	741,347	44,899	164,032	950,278	848,126
	<u>741,347</u>	<u>44,899</u>	<u>164,520</u>	<u>950,766</u>	<u>849,033</u>
<i>Total 2018</i>	<u><u>659,241</u></u>	<u><u>43,083</u></u>	<u><u>146,709</u></u>	<u><u>849,033</u></u>	

9. Net income/(expenditure)

This is stated after charging:

	2019 £	<i>2018 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	44,899	38,386
Independent examination fees	-	1,800
Auditors' remuneration	6,425	-
	<u><u>6,425</u></u>	<u><u>1,800</u></u>

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

10. Staff costs

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	725,168	645,689
Other pension costs	16,179	13,552
	<hr/> 741,347 <hr/>	<hr/> 659,241 <hr/>

The average number of persons employed by the company during the year was as follows:

	2019 No.	2018 No.
Office	7	7
Respite in the Home	13	9
Silver Birch Centres	8	11
The Rainbow Centre	19	9
Young Carers	4	5
	<hr/> 51 <hr/>	<hr/> 41 <hr/>

The number of higher paid employees was:

	2019 No.	2018 No.
In the band £60,001 - £70,000	1	1

The key management personnel of the charity comprise the trustees and the senior management. The total amount of employee benefits received by key management personnel for their services to the charity was £62,400 (2018: £63,400).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

11. Tangible fixed assets

	Leasehold property improvements £	Motor vehicles £	Fixtures and fittings £	Silver Birch fixed assets £	Total £
Cost					
At 1 April 2018	78,492	117,598	15,401	18,781	230,272
Additions	6,281	7,995	15,595	-	29,871
At 31 March 2019	84,773	125,593	30,996	18,781	260,143
Depreciation					
At 1 April 2018	54,459	79,068	9,657	4,697	147,881
Charge for the year	16,713	19,919	3,570	4,697	44,899
At 31 March 2019	71,172	98,987	13,227	9,394	192,780
Net book value					
At 31 March 2019	13,601	26,606	17,769	9,387	67,363
At 31 March 2018	24,033	38,530	5,744	14,084	82,391

12. Fixed asset investments

	Shares in group undertakings £
Market value	
At 1 April 2018 and 31 March 2019	2

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Holding
Carers Choices Trading Company Ltd	100%

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

12. Fixed asset investments (continued)

The aggregate of the share capital and reserves as at 31 March 2019 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
Carers Choices Trading Company Ltd	5,241	(7,830)

13. Debtors

	2019 £	2018 £
Due after more than one year		
Amounts owed by group undertakings	10,500	-
	2019 £	2018 £
Due within one year		
Trade debtors	97,742	94,732
Amounts owed by group undertakings	3,843	15,398
Other debtors	566	-
Prepayments and accrued income	23,085	8,205
	125,236	118,335

14. Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	20,685	12,037
Other taxation and social security	10,612	16,608
Other creditors	19,442	337
Accruals and deferred income	22,749	16,174
	73,488	45,156

CARERS CHOICES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/ (out) £	Balance at 31 March 2019 £
Designated funds					
Designated Funds - all funds	-	-	-	190,000	190,000
General funds					
General Funds - all funds	364,742	997,055	(934,662)	(190,000)	237,135
Total Unrestricted funds	364,742	997,055	(934,662)	-	427,135

Restricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/ (out) £	Balance at 31 March 2019 £
Silver Birch Centres	-	57,747	(9,324)	-	48,423
Young Carers	-	14,530	(5,640)	-	8,890
The Rainbow Centre	-	1,235	(1,140)	-	95
	-	73,512	(16,104)	-	57,408
Total of funds	364,742	1,070,567	(950,766)	-	484,543

Statement of funds - prior year

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/ (out) £	Balance at 31 March 2018 £
General Funds - all funds	273,374	853,919	(762,551)	-	364,742
Restricted funds					
Pamela Ann Church fund	86,482	-	(86,482)	-	-
	86,482	-	(86,482)	-	-

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

15. Statement of funds (continued)

Summary of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/ (out) £	Balance at 31 March 2019 £
Designated funds	-	-	-	190,000	190,000
General funds	364,742	997,055	(934,662)	(190,000)	237,135
	<u>364,742</u>	<u>997,055</u>	<u>(934,662)</u>	<u>-</u>	<u>427,135</u>
Restricted funds	-	73,512	(16,104)	-	57,408
	<u>364,742</u>	<u>1,070,567</u>	<u>(950,766)</u>	<u>-</u>	<u>484,543</u>

Summary of funds - prior year

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General funds	273,374	853,919	(762,551)	364,742
Restricted funds	86,482	-	(86,482)	-
	<u>359,856</u>	<u>853,919</u>	<u>(849,033)</u>	<u>364,742</u>

Pamela Ann Church - This represents funds set aside for use within Southend.

Silver Birch Centres - This represents funds set aside for activity focused day centres for people living with dementia.

Young Carers - This represents funds set aside for carers under the age of 18 who help to look after a relative with a disability, illness, mental health condition, or drug or alcohol problem.

The Rainbow Centre - This represents funds set aside for the purpose designed centre, tailored care and support, medication administration and other services for adults with disabilities.

Designated funds - Funds designated by the Trustees for delivery of the Strategic Plan and in particular objectives as referenced in the Trustees Report.

CARERS CHOICES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	67,363	-	67,363
Fixed asset investments	2	-	2
Debtors due after more than 1 year	10,500	-	10,500
Current assets	422,758	57,408	480,166
Creditors due within one year	(73,488)	-	(73,488)
	<u>427,135</u>	<u>57,408</u>	<u>484,543</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2018 £</i>	<i>Restricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	82,387	-	82,387
Fixed asset investments	2	-	2
Current assets	327,509	-	327,509
Creditors due within one year	(45,156)	-	(45,156)
	<u>364,742</u>	<u>-</u>	<u>364,742</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	119,801	4,886
Adjustment for:		
Depreciation charges	44,899	43,083
Increase in debtors	(17,397)	(29,510)
Increase in creditors	28,328	16,405
Net cash provided by operating activities	<u>175,631</u>	<u>34,864</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**

18. Analysis of cash and cash equivalents

	2019	2018
	£	£
Cash in hand	354,930	209,170
Total	354,930	209,170

19. Operating lease commitments

At 31 March 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019	2018
	£	£
Amounts payable:		
Within 1 year	17,500	17,500
Between 1 and 5 years	65,625	83,125
Total	83,125	100,625

20. Related party transactions

During the year transactions with the following related parties occurred:

Carers Choices Trading Company Ltd	-	100% owned by Carers Choices
4SX Ltd	-	P Ramsden is a director
Mrs Marianne Morgan	-	Trustee

During the year the charity incurred expenditure on behalf of Carers Choices Trading Company Ltd amounting to £12,965 (2018: £15,944). Donations of £Nil (2018: £3,330) were received from Carers Choices Trading Company Ltd. Interest of 2% was charged on the loan amounting to £179 (2018: £424).

During the year, income was received from 4SX Ltd amounting to £45,755 (2018: £50,611).

During the year, income was received from Mrs Marianne Morgan, a trustee, amounting to £4,375 (2018: £1,590).

At the year-end the following amounts were due from/(to) the related parties:

	2019	2018
	£	£
Carers Choices Trading Company Ltd	14,343	15,398
4SX Ltd	3,738	4,149
Mrs Marianne Morgan	518	210