

**ENFIELD CARERS CENTRE**  
**(A company limited by guarantee)**

**DIRECTORS AND TRUSTEES REPORT  
AND ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**Company No: 07149774**  
**Charity No: 1140089**

**ENFIELD CARERS CENTRE**  
(A company limited by guarantee)

**REPORT AND ACCOUNTS**

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**ENFIELD CARERS CENTRE**  
(A company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

The trustees are pleased to present their annual directors' report together with the financial statements of the Charity for the year ended 31st March 2019, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements 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).

### **OUR PURPOSE AND ACTIVITIES**

The charity's purpose as set out in the objects contained in the Articles of Association is as follows:

To provide benefits to persons suffering from disability arising from age or physical or mental disability by the provision of advice, support and information for those persons caring for persons with such disabilities in the London Borough of Enfield.

At the charity's Annual General Meeting in November 2016 a resolution was passed to amend Article 4 of the charity's Articles of Association by the insertion of a second object so that it reads:

"4. The Charity's objects ("Objects") are specifically restricted to the following:

4.1 The relief of persons suffering from disability arising from age or physical or mental disability by the provision of advice, support and information for those persons caring for persons with such disabilities in the London Borough of Enfield; and

4.2 The relief of sickness and the preservation of health and promotion of well-being among people residing permanently or temporarily in Enfield."

### **ACHIEVEMENTS AND PERFORMANCE**

During the period April 2018-March 2019:

#### **Voluntary & Community Sector Re-commissioning**

Enfield Carers Centre is now delivering the second year of its council contract to deliver carers support services. The contract term has five additional years to run, subject to delivery and performance.

The Caring Services contract includes counselling, support services, carers' breaks and a training and information programme. ECC has engaged two partners (Crossroads Lea Valley Carers Trust and Alpha Care Specialists (GGCCE) to deliver replacement care and emergency respite cover, subject to demand. There is a continuing commitment by ECC to engage other home care agencies thereby allowing for personal preference by carers.

#### **Carers Benefits Advice Project**

Financial Support from City Bridge Trust's Older Londoners Fund continues during this financial year for an Older Carers Benefits Advice Officer. The project aims to improve the financial position of carers over 65 by helping them maximise their income, reduce isolation and support them to access relevant information and services which aid their caring circumstance.

#### **GP & Hospital Support Project**

Henry Smith Trust funding for a combined GP and Hospital Liaison Project also continued during this financial year. The fund supports the full-time equivalent of staff who liaise with GP Practices within Enfield and the three local hospitals which support Enfield Residents: North Middlesex Hospital; Chase Farm Royal Free Hospital and Barnet Hospital.

**ENFIELD CARERS CENTRE**  
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**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2019**

**Home From Hospital Project**

ECC continues its partnership working arrangement with Alpha Care Specialists (trading arm of Greek & Greek Cypriot Community of Enfield) by providing a Carers Hospital Discharge Support Officer, working 30 hours each week across the three hospitals mentioned on previous page.

The Home From Hospital project provides a home care service for patients being discharged from hospital who need assistance but whose needs do not require a full social services package of care. The Discharge Support Officer liaises with staff from the hospital discharge teams to promote the service and encourage referrals. The Officer also visits various hospital wards where they are able to speak directly to patients and carers about the project and the wider services on offer at the Carers Centre.

**Carers Assessments**

Enfield Carers Centre continues its role as Enfield Council's appointed Trusted Assessor for carers' assessments since 2016. The original service level agreement targets of 480 carers assessments and 1000 reviews were exceeded by ECC Assessment Officers. ECC achieved a total of 515 Assessments and 1080 Reviews. Of the 1080 Assessments, 1059 were for adult carers. One 18yr old carer received a formal transition assessment and 21 young carers received internal "Carers Star" Assessments with ECC Young Carer staff.

During the year 26 new Direct Payments were issued to carers. During this financial year, 150 carers were in receipt of Direct Payments and a further 489 carers' needs were met via universal services (accessing services already in existence in the voluntary, statutory or charitable sector).

**Young Carers Project**

BBC Children In Need (CiN) Funding for the ECC's Young Carers Project called EyPIC (Enfield Young People In Caring) continued in this financial year. ECC employs a part-time Young Carers Worker and sessional staff for the fortnightly Young Carers Activity Hubs. The CiN funding also contributes to the cost of quarterly outings and newsletters and allows ECC to provide a dedicated young carers service, where children and young people aged 5 to 18 years can enjoy a break from caring, meet other children and young people in similar circumstances and receive support, training and information about services for their cared for persons.

ECC also provides a weekly homework club (with volunteer tutors) for young carers where they can receive assistance with and encouragement to complete homework assignments.

Our thanks go to local, community minded business Metaswitch continues to take a keen interest in supporting the future and career development prospects of Enfield's young carers. The Metaswitch Young Carers Fund provides financial support for disadvantaged young carers to assist them with educational or career related expenses such as: computers, interview clothes, travel costs, textbooks etc.

**Volunteers**

The Charity has been supported in its activities by a group of 33 volunteers. Our volunteer roles vary from admin, IT & digital support, telephone support, young carers' Mentors, hospital information stallholders, homework club Tutors and Student Counsellors.

**Public benefit statement**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: Running a Charity (PD2)". The achievements and activities above demonstrate the public benefit arising through the Charity's activities.



**ENFIELD CARERS CENTRE**  
(A company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2019**

**FINANCIAL REVIEW**

The Statement of Financial Activities showed a net surplus of £186,664 (2018 – £101,726) for the year and reserves stand at £689,073 (2018 - £502,409).

**Principal funding sources**

The main funding sources for the Charity are listed on page 14 under item 3 of Notes to the Accounts. The London Borough of Enfield is the Funder of the Charity's main caring contract but the Charity also received substantial funds from private Foundations and Trusts such as City Bridge Trust, Henry Smith Charity, BBC Children in Need.

**FUTURE ACTIVITIES**

ECC intends to continue raising the profile of the Centre and its services to all parts of the borough. A major demonstration of our commitment to bringing services closer to home for carers is the ongoing use of additional venues in Palmers Green, Enfield Highway and Edmonton as well as hosting appointments at the Carers Centre in Enfield Town.

ECC reshaped its internal management structure slightly to ensure frontline staff are adequately supported and senior management have space and capacity to address strategic issues and focus on securing additional funding for Young Carers services. The new role of Business Manager was subsequently created using a member of staff seconded for a year as a pilot project.

**Reserves policy**

The Board has assessed the Charity's requirements in the light of main risks to the organisation. As a result, the Board has approved a policy whereby, unrestricted funds not committed, should be held in reserve and maintained at a level which ensure that ECC's activity can continue during a period of unforeseen difficulty. The target reserve is agreed by Trustees as six months' expenditure and this figure is subject to annual review.

At 31 March 2019, unrestricted funds not designated or invested in tangible fixed assets were £437,869 (2018 - £408,607). This is equivalent to 7.6 months (2018 – 8.6 months) operational expenditure which achieves the above mentioned minimum target of six months.

Reserves for the next financial year, as agreed by Trustees are outlined as follows:

1. Sustainability Reserves Fund – to ensure that the charity can continue to operate and meet the needs of service users in the event of unforeseen and potentially financial damaging circumstances arising. Reserve level to be equivalent to six months' operating expenditure - £377,770
2. Contractual Commitment/Premises Fund – to ensure that the charity is able to cover unforeseen or predicted maintenance, repair and redecoration required by the lease, contractual payments to staff such as redundancy, provision of locum, maternity/paternity cover and the costs of any disciplinary and/or grievance procedures which may arise - £70,000

**Investment powers and policy**

Under its Memorandum and Articles of Association, the Charity has the power to invest in any way the trustees think fit for the investment of charitable funds.

**Charitable and political donations**

During the year the company made no political or charitable donations.

**ENFIELD CARERS CENTRE**  
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**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Enfield Carers Centre (ECC) is a charitable company limited by guarantee, incorporated on 8 February 2010 and registered as a charity on 27 January 2011. The charitable company is governed by its Memorandum and Articles of Association. The Trustees are appointed or reappointed annually at the Annual General Meeting. Appointment and retirement of Trustees is in accordance with the Articles of Association. All Trustees give their time voluntarily and receive no benefits from the charity.

The overall management of finance is the responsibility of all the Trustees, acting on the recommendation of the Chairman, Treasurer and the Chief Executive. The Trustees form the management committee and meet regularly to oversee the running of the organisation.

The organisation advertises for Trustees or appoints them on recommendation. Trustees with the appropriate skill sets are appointed and training is given to the incoming Trustees.

**Related parties**

The Charity works collaboratively with several other voluntary and not-for-profit organisations in pursuing its charitable activities.

**Risk management**

The Trustees have worked to identify the major risks which impact upon our work and have ranked these by likelihood and impact. The risks include matters relating to key management staff, ensuring that the board has the requisite number of Trustees with the appropriate skill sets and future sustainability of payments. The trustees are confident that adequate procedures are in place to mitigate this.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Number:** 7149774

**Charity Number:** 1140089

**Trustees / directors**

T Hellings – Chairman

J Raines

J Whyte

C Bernard-Moxey

N Yeomans – Treasurer

P Oseyenum – Resigned 12/11/2018

K Bence – Resigned 03/04/2018

C Davies – Resigned 03/04/2018

B Hobbs – Appointed 28/01/2019

S Schneider – Appointed 28/01/2019 and resigned 17/07/2019

W Ali – Appointed 12/11/2018 and resigned 01/05/2019

**Company Secretary:** J Raines

**Senior Management:** P Burke – Chief Executive

**Registered Office:** Britannia House, 137-143 Baker Street, Enfield EN1 3JL

**Independent Examiner:** David Terry FCA,  
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

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

**ENFIELD CARERS CENTRE**  
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**DIRECTORS' AND TRUSTEES' REPORT (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2019**

**Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of Enfield Carers Centre for the purposes of company law) are responsible for preparing the trustees' Annual 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 which 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 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 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

**Preparation of the report**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**APPROVAL**

This report was approved by the Board of Trustees and signed on its behalf by:

  
**T Hellings**  
Chairman

**4<sup>th</sup> November 2019**

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

## ENFIELD CARERS CENTRE (A company limited by guarantee)

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2019.

### Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

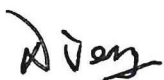
### Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



D TERRY – CHARTERED ACCOUNTANT  
RAMON LEE LTD  
93 TABERNACLE STREET  
LONDON EC2A 4BA

4<sup>th</sup> November 2019

**ENFIELD CARERS CENTRE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

	Notes	Unrestricted Funds £	Restricted Funds £	2019 £	Restated 2018 £
<b>Income</b>					
Grants and donations	2	216,853	-	216,853	199,233
Income from charitable activities	3	364,840	294,826	659,666	467,679
Income from other trading activities	4	1,728	-	1,728	4,125
Investment income	5	580	-	580	423
<b>Total income</b>		<u>584,001</u>	<u>294,826</u>	<u>878,827</u>	<u>671,460</u>
<b>Expenditure</b>					
Costs of generating funds	6	10,327	-	10,327	9,227
Expenditure on charitable activities	6	417,422	264,414	681,836	560,507
<b>Total expenditure</b>		<u>427,749</u>	<u>264,414</u>	<u>692,163</u>	<u>569,734</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		156,252	30,412	186,664	101,726
<b>Reconciliation of funds</b>					
Total funds, brought forward		408,937	93,472	502,409	400,683
<b>Total funds, carried forward</b>		<u>565,189</u>	<u>123,884</u>	<u>689,073</u>	<u>502,409</u>

**CONTINUING OPERATIONS**

None of the company's activities were acquired or discontinued during the above two financial years.

**TOTAL RECOGNISED GAINS AND LOSSES**

The company has no recognised gains or losses other than the above movement in funds for the above two financial years.

The notes on pages 11 to 21 form part of these accounts.

**ENFIELD CARERS CENTRE**  
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**BALANCE SHEET AS AT 31ST MARCH 2019**

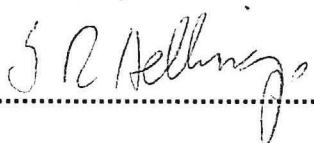
	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible fixed assets	11	9,907		330	
			9,907		330
<b>Current assets</b>					
Debtors	12	9,670	28,006		
Cash at bank and in hand		735,858	537,450		
		<u>745,528</u>	<u>565,456</u>		
<b>Liabilities</b>					
Creditors falling due within one year	13	(66,362)	(63,377)		
<b>Net Current Assets</b>			679,166		502,079
<b>Net assets</b>			<u>689,073</u>		<u>502,409</u>
<b>The funds of the charity:</b>					
Unrestricted funds:					
General	14		447,776		408,937
Designated	14		117,413		-
Restricted funds	14		123,884		93,472
<b>Total charity funds</b>			<u>689,073</u>		<u>502,409</u>

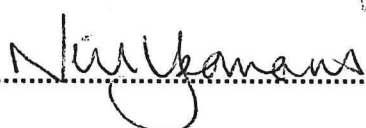
For the financial year ended 31<sup>st</sup> March 2019 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors and Trustees on 4<sup>th</sup> November 2019 and were signed on its behalf by:

  
..... T Hellings (Chairman)

  
..... N Yeomans (Treasurer)

**Company No: 07149774**

The notes on pages 11 to 21 form part of these accounts.

**ENFIELD CARERS CENTRE**  
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**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31ST MARCH 2019**

	2019 £	2018 £
<b>Net cash generated by operating activities</b>	211,039	141,776
<b>Cash flows from investing activities</b>		
Interest income	580	423
Fixed asset investment	(13,211)	-
Sale proceeds from disposal of investments	-	-
<b>Cash (used) /provided by investing activities</b>	<u>(12,631)</u>	<u>423</u>
 Increase in cash & cash equivalents in the year	 <u>198,408</u>	 <u>142,199</u>
 Cash & cash equivalents at the beginning of the year	 537,450	 395,251
<b>Total cash &amp; cash equivalents at the end of the year</b>	<u><u>735,858</u></u>	<u><u>537,450</u></u>

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**Reconciliation of net movement in funds to net cashflow from operating activities:**

	2019 £	2018 £
Net movement in funds	186,664	101,726
Add back depreciation	3,634	332
Deduct interest income shown in investment activities	(580)	(423)
Decrease / (increase) in debtors	18,336	1,879
Increase / (decrease) in creditors	2,985	38,262
<b>Net cash generated by operating activities</b>	<u><u>211,039</u></u>	<u><u>141,776</u></u>



**ENFIELD CARERS CENTRE**  
(A company limited by guarantee)

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31ST MARCH 2019**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of accounts**

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) – (Charity SORP (FRS 102) Revised), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Enfield Carers Centre meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**1.2 Preparation of accounts on a going concern basis**

The Charity's Financial Statements show net income of £186,664 for the year and free reserves of £437,869. The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

**1.3 Income recognition**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- (a) Income received by way of donations and legacies are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Legacies entitlement is taken as the earlier of the date on which either: the Charity is aware that the probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that the distribution is made, or when a distribution is received from the estate.
- (c) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (d) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of donations and legacies as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are included as Income from Charitable Activities as shown in Note 3.
- (e) Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.
- (f) Investment income is included when receivable.

Following a review of the classification of income during the Independent Examination of the financial statements for the year ended 31 March 2019, it has been agreed by the Trustees that some items would be more accurately presented under different headings. Notes 2, 3 and 4 have been amended to this effect and the prior year's information has been re-classified for comparability.

**1.4 Volunteers and donated services, facilities and goods**

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial accounts but detail is contained in the trustees report.



**ENFIELD CARERS CENTRE**  
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**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1.5 Expenditure recognition and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Costs of raising funds comprise the costs of seeking grants and donations and other trading activities that raise funds and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Following a review of the classification of expenditure during the Independent Examination of the financial statements for the year ended 31 March 2019, it has been agreed by the Trustees that some items would be more accurately presented under different headings. Notes 6 and 7 have been amended to this effect and the prior year's information has been re-classified for comparability.

**1.6 Allocation of support costs**

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

**1.7 Funds structure**

- The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the management board.
- The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

**1.8 Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

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

Fixtures, fittings & equipment	25% on cost
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**1.9 Debtors**

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

**ENFIELD CARERS CENTRE**  
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**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2019**

**1.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term cash deposits.

**1.11 Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.12 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.13 Judgement and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**1.14 Pension costs**

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately from those of the company in independently administered funds. The pension cost charge (note 9) represents contributions payable by the charity to the fund and amounted to £6,377 (2018 - £2,879). Contributions totalling £2,339 (2018 - £nil) were payable to the fund at the year end and are included in creditors.

**1.15 Taxation**

The Charity is a registered Charity and, therefore, is not liable to Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**2. GRANTS AND DONATIONS**

	Unrestricted Funds £	2019 £	Restated 2018 £
L.B. Enfield - Core Carers Grant	175,000	175,000	160,448
L.B. Enfield - CCG Section 75	35,000	35,000	35,000
Donations	6,853	6,853	3,785
	<u>216,853</u>	<u>216,853</u>	<u>199,233</u>

The grants and donations income in 2018 totalling £199,233 was attributed to unrestricted funds.



**ENFIELD CARERS CENTRE**  
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**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2019 £	Restated 2018 £
<i>Grant and contract income:</i>				
L.B of Enfield - Caring Services Contract	358,985	-	358,985	126,338
L.B. Enfield - EMHC Project	-	-	-	68,607
L.B. Enfield - Counselling Project	-	-	-	6,685
L.B. Enfield - Carers Assessment Project	-	110,000	110,000	101,180
L.B. Enfield - Southern Enfield Carers Support	-	-	-	4,073
L.B. Enfield - Replacement care for Ambassadors	-	1,500	1,500	-
Alpha care Specialist - Hospital Discharge Project	-	25,000	25,000	8,333
Awards For All - Dementia / Active Ageing Project	-	-	-	9,800
BBC Children in Need - EyPIC Project -2018	-	4,117	4,117	12,865
BBC Children in Need - EyPIC Project -2019	-	29,433	29,433	-
Carers Trust - EyPIC Project	-	-	-	4,688
Carers Trust - Transition Project	-	-	-	2,950
CEPN NHS England - CEPN Safer Discharge Project	-	-	-	70,000
City Bridge Trust - Older Carers Benefits & Advice Project - 2018	-	6,750	6,750	20,250
City Bridge Trust - Older Carers Benefits & Advice Project-2019	-	36,100	36,100	-
The Henry Smith Charity Carers - GP & Hospital Support Project -2018	-	25,391	25,391	5,809
The Henry Smith Charity Carers - GP & Hospital Support Project - 2019	-	31,500	31,500	-
London Fire Brigade - Carers Fire Prevention Project	-	-	-	9,420
Metaswitch Networks - EyPIC Project	-	-	-	1,350
NHS Enfield CCG -Training	-	-	-	2,000
Warburtons - Benefits Project	-	-	-	1,219
Warburtons - EyPIC Project	-	6,174	6,174	3,607
Donation - EyPIC Project	-	18,861	18,861	8,505
User contributions	5,855	-	5,855	-
	<u>364,840</u>	<u>294,826</u>	<u>659,666</u>	<u>467,679</u>

The income from charitable activities received in 2018 totalling £467,679 was attributed to £129,288 unrestricted funds and £338,391 restricted funds.

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	2019 £	Restated 2018 £
Letting income	750	750	275
Sundry income	978	978	3,850
	<u>1,728</u>	<u>1,728</u>	<u>4,125</u>

The other trading income in 2018 totalling £4,125 was attributed to £3,885 unrestricted funds and £240 restricted funds.

**5. INVESTMENT INCOME**

	Unrestricted Funds £	2019 £	2018 £
Bank deposit interest	580	580	423
	<u>580</u>	<u>580</u>	<u>423</u>

The investment income in 2018 totalling £423 was attributed to unrestricted funds.

**ENFIELD CARERS CENTRE**  
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**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2019**

**6. ANALYSIS OF EXPENDITURE**

	Raising funds £	Carers Support £	2019 £	Restated 2018 £
Staff Costs	8,163	432,148	440,311	358,403
Communication and IT costs	-	51,541	51,541	55,214
Premises and equipment costs	-	65,199	65,199	53,575
Other direct costs	-	99,906	99,906	75,759
Fundraising costs	1,830	-	1,830	1,833
Support costs (Note 7)	254	25,126	25,380	19,463
Governance costs (Note 7)	80	7,916	7,996	5,487
	<u>10,327</u>	<u>681,836</u>	<u>692,163</u>	<u>569,734</u>

Of the £692,163 expenditure in 2019 (2018 - £569,734), £427,749 was charged to unrestricted funds (2018 - £270,005) and £264,414 to restricted funds (2018 - £299,729).

**7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the Charity's key activities undertaken (see note 6) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	General support £	Governance function £	2019 £	Restated 2018 £
General office staff costs	-	2,953	2,953	2,584
Premises office costs	3,231	-	3,231	2,606
Communication and IT costs	10,254	-	10,254	7,247
Professional expenses	9,476	400	9,876	8,179
Insurance	1,087	-	1,087	1,082
Miscellaneous expenses	1,332	-	1,332	348
Trustees expenses	-	1,043	1,043	624
Independent Examination	-	3,600	3,600	2,280
	<u>25,380</u>	<u>7,996</u>	<u>33,376</u>	<u>24,950</u>

**8. NET INCOME/(EXPENDITURE) FOR THE YEAR**

This is stated after charging:	2019 £	2018 £
Independent examination	3,600	2,280
Depreciation	3,634	332

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**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**9. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL**

**STAFF COSTS**

	2019 £	2018 £
Salaries	394,228	331,136
National Insurance	32,808	26,972
Pension	6,377	2,879
	<u>433,413</u>	<u>360,987</u>

There were no employees whose annual emoluments were £60,000 or more.

None of the Trustees received any remuneration during the year (2018 – £nil) and no expenses were reimbursed (2018 – £nil).

The key management personnel of the charity comprise the Chief Executive Officer. The total employee benefits of the key management personnel of the charity, consisting of wages were £59,053 (2018 - £51,667).

**10. STAFF NUMBERS**

The average weekly equivalent full time number of staff employed by the Charity during the period was as follows:

	2019	2018
Direct charitable work	14	12
	<u>14</u>	<u>12</u>

The average monthly number of persons employed by the charity during the year was 17 (2018 – 13).

**11. TANGIBLE FIXED ASSETS**

<b>NET BOOK VALUES</b>	2019 £	2018 £
Fixtures & fittings	-	-
Computer equipment	9,907	330
	<u>9,907</u>	<u>330</u>

**MOVEMENTS IN YEAR**

**Cost**

	Opening Balances £	Additions £	Disposals £	Closing Balances £
Fixtures & fittings	11,537	-	-	11,537
Computer equipment	35,066	13,211	-	48,277
	<u>46,603</u>	<u>13,211</u>	<u>-</u>	<u>59,814</u>

**Depreciation**

	Opening Balances £	Charge For Year £	Disposals £	Closing Balances £
Fixtures & fittings	11,537	-	-	11,537
Computer equipment	34,736	3,634	-	38,370
	<u>46,273</u>	<u>3,634</u>	<u>-</u>	<u>49,907</u>

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**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**12. DEBTORS**

	2019 £	2018 £
Trade debtors	2,958	27,320
Other debtors and prepayments	6,712	686
	<u>9,670</u>	<u>28,006</u>

**13. CREDITORS: amounts falling due within one year**

	2019 £	2018 £
Trade creditors	4,334	3,737
Taxation and social security	19,374	7,608
Other creditors	2,339	-
Accruals	32,815	2,101
Deferred income (note 16)	7,500	49,931
	<u>66,362</u>	<u>63,377</u>

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**NOTES TO THE ACCOUNTS (Cont/d)**

**FOR THE YEAR ENDED 31ST MARCH 2019**

**14. ANALYSIS OF CHARITABLE FUNDS**

	Balance at 01.04.18 £	Income £	Expenditure £	Transfers £	Balance at 31.03.19 £
<b>Restricted Funds:</b>					
Carers Assessment Project	8,777	110,000	92,540	-	26,237
EyPIC - Young Adult Carers Project	10,306	58,585	68,891	-	-
Carers Fire Prevention Project	8,867	-	-	-	8,867
Dementia / Active Ageing Project	4,900	-	4,900	-	-
CEPN Safer Discharge Project	60,622	-	14,370	-	46,252
Carers GP & Hospital Support Project	-	56,891	24,061	-	32,830
Older Carers Benefits & Advice Project	-	42,850	34,652	-	8,198
Replacement care for Ambassadors	-	1,500	-	-	1,500
Hospital Discharge Project	-	25,000	25,000	-	-
<b>Total restricted funds</b>	<b>93,472</b>	<b>294,826</b>	<b>264,414</b>	<b>-</b>	<b>123,884</b>
<b>Unrestricted funds:</b>					
<b>Designated funds:</b>					
Development Fund	-	-	-	60,120	60,120
Services for Young Carers	-	-	-	57,293	57,293
	-	-	-	117,413	117,413
<b>General funds:</b>	<b>408,937</b>	<b>584,001</b>	<b>427,749</b>	<b>(117,413)</b>	<b>447,776</b>
<b>Total unrestricted funds</b>	<b>408,937</b>	<b>584,001</b>	<b>427,749</b>	<b>-</b>	<b>565,189</b>
<b>Total funds:</b>	<b>502,409</b>	<b>878,827</b>	<b>692,163</b>	<b>-</b>	<b>689,073</b>

**Analysis of movements in funds - previous year**

	Balance at 01.04.17 £	Income £	Expenditure £	Transfers £	Balance at 31.03.18 £
<b>Restricted Funds:</b>					
EMHC Project	36,236	68,607	81,610	(23,233)	-
GP Liaison Project	27,057	-	27,057	-	-
Home from Hospital Project	-	8,333	8,333	-	-
Counselling Project	12,899	6,685	7,377	(12,207)	-
Carers Assessment Project	-	101,180	92,403	-	8,777
Southern Enfield Carers Support	2,890	4,073	4,889	(2,074)	-
EyPIC - Young Adult Carers Project	8,222	31,255	29,171	-	10,306
Benefits Project	-	1,219	1,219	-	-
Carers Fire Prevention Project	-	9,420	553	-	8,867
Dementia / Active Ageing Project	-	9,800	4,900	-	4,900
CEPN Safer Discharge Project	-	70,000	9,378	-	60,622
Carers GP & Hospital Support Project	-	5,809	5,809	-	-
Older Carers Benefits & Advice Project	-	20,250	25,030	4,780	-
Training	-	2,000	2,000	-	-
<b>Total restricted funds</b>	<b>87,304</b>	<b>338,631</b>	<b>299,729</b>	<b>(32,734)</b>	<b>93,472</b>
<b>General funds</b>	<b>313,379</b>	<b>332,829</b>	<b>270,005</b>	<b>32,734</b>	<b>408,937</b>
<b>Total unrestricted funds</b>	<b>313,379</b>	<b>332,829</b>	<b>270,005</b>	<b>32,734</b>	<b>408,937</b>
<b>Total funds:</b>	<b>400,683</b>	<b>671,460</b>	<b>569,734</b>	<b>-</b>	<b>502,409</b>

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**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**14. ANALYSIS OF CHARITABLE FUNDS (CONTINUED)**

**Description, nature and purpose of restricted funds:**

**Carers Assessment Project** – This funding is for the Appointed Trusted Assessor for Enfield Council. It is for the provision of stand-alone (carer only) assessment and processing of carers' direct payments where appropriate.

**EyPIC – Young Adult Carers Project** – This project is funded by both grants and donations. The project involves working closely with local schools delivering assemblies and teacher training to raise awareness about YCs and YACs aimed at:

- a) identifying hidden carers and adopting a Schools 'Young Carers' Protocol;
- b) referring them to ECC for ongoing support;
- c) reducing absenteeism;
- d) improving educational attainment and their future prospects.

**Carers Fire Prevention Project** – This funding is from London Fire Brigade for identifying carers and cared for persons with mobility or sensory impairment in need of fire prevention equipment or services (e.g. smoke alarms, flame retardant bedding, etc)

**Dementia / Active Ageing Project** – This funding from Awards for All for work in respect of the Dementia / Active Ageing Project.

**CEPN Safer Discharge Project** – This funding from CEPN NHS England aimed at reducing hospital re-admissions and promoting the involvement of carers in smoother, faster, safer discharges from hospital. Also the production of 2 videos: one aimed at hospital staff – improving carer awareness and promoting the advantages of including carers in discharge planning. The second video is aimed at family / unpaid carers and explains the discharge process; the need for carer involvement and the importance of planning for the discharge date. The project also provides a post-discharge training programme for carers covering topics such as medication management, signs of infection, dehydration and pressure sores, etc.

**Carers GP & Hospital Support Project** – This funding from The Henry Smith Charity to identify and support carers at GP practices and hospitals at an earlier stage and establish improved support for Carers. To support practice and hospital staff with carer awareness training and increase signposting to Enfield Carers Centre.

**Older Carers Benefits & Advice Project** – This funding from City Bridge Trust for the support of carers aged 65+ to maximise their income by ensuring that they receive full financial and welfare benefit entitlements and do not experience financial hardships.

**Replacement Care for Ambassadors** – ECC has assisted Enfield Council in recruiting six Carers Ambassadors who will represent carers of specific disability areas at Carers Partnership Board and other meetings. The Ambassadors are provided with direct payment from the Council as reimbursement for expenses. The £1500 funding allocated to ECC is restricted for the purpose of reimbursing Ambassadors for replacement care expenses.

**Alpha Care Ltd "Home From Hospital Project"** – ECC is a formal partner on this project. ECC provides a Hospital Discharge Liaison Officer working over three hospitals: Chase Farm; North Middx. and Barnet. The Officer works closely with the multi-disciplinary discharge teams and supports Carers to be involved in discharge planning as well as promoting referrals to the Home From Hospital services.

**EMHC Project** – This funding covers Carers Advocacy Service, Carers' Respite programme, Emergency Respite Scheme, Carers Consortia Training Programme and Mental Health Carers Training Programme.

**GP Liaison Project** – This funding is to identify and support carers at GP practices and establish improved Carers support at each practice.



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**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**14. ANALYSIS OF CHARITABLE FUNDS (CONTINUED)**

**Counselling Project** – This funding is for the provision of psychotherapy service to support carers' health and wellbeing.

**Southern Enfield Carers Support** – This funding is for the provision of monthly support group and complementary therapy services.

**Training** – This funding from NHS Enfield CCG is for dual diagnosis and mental health training.

**Description, nature and purpose of unrestricted funds:**

**Development Fund** – to allow the charity to evaluate and undertake the development of new projects effectively to meet service user needs through areas of work appropriate for the charity to undertake.

**Services for Young Carers** – to ensure that the charity continues to operate and meet the needs of vulnerable young carers.

**General Funds:** General Funds represents the balance of the unrestricted funds available to be applied as the trustees in their discretion think fit towards attaining the charitable objects and purposes of the charity.

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>2018 Total £</b>
Tangible fixed assets	9,907	-	-	9,907
Net current assets	437,869	117,413	123,884	679,166
	<u>447,776</u>	<u>117,413</u>	<u>123,884</u>	<u>689,073</u>

**Analysis of net assets between funds - previous year**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>2017 Total £</b>
Tangible fixed assets	330	-	-	330
Net current assets	408,607	-	93,472	502,079
	<u>408,937</u>	<u>-</u>	<u>93,472</u>	<u>502,409</u>

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**NOTES TO THE ACCOUNTS (Cont/d)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

**16. DEFERRED INCOME**

	2019 £	2018 £
Balance as at 1st April	49,931	18,139
Amount released to income in the year	(49,931)	(18,139)
Amount deferred in the year	7,500	49,931
Balance as at 31st March	<u>7,500</u>	<u>49,931</u>

Deferred income represents funding received from London Borough of Enfield towards cost of carers assessments for carer assistants, to be carried out in future years.

**17. SHARE CAPITAL**

The company is limited by guarantee and does not have a share capital divided by shares.

**18. RELATED PARTY TRANSACTIONS**

No related party transactions took place in the year.