

**CARERS ASSOCIATION SOUTHERN STAFFORDSHIRE**  
**YEAR ENDED 31 MARCH 2010**  
**INCOME & EXPENDITURE ACCOUNT**

	<u>Note</u>	<u>2010</u> £	<u>2009</u> £
INCOME (Total Incoming Resources)		1,031,730	889,046
NET OPERATING EXPENSES			
Resources Expended		<u>998,603</u>	<u>929,044</u>
Operating Surplus/(Deficit)	2	33,127	(39,999)
Interest Receivable	2	<u>4,144</u>	<u>11,719</u>
Surplus/(Deficit) for the period	15	<u>37,271</u>	<u>(28,280)</u>

The notes on pages 18 to 23 form an integral part of these financial statements.

**CARERS ASSOCIATION SOUTHERN STAFFORDSHIRE**  
**YEAR ENDED 31 MARCH 2010**  
**STATEMENT OF FINANCIAL ACTIVITIES**

	<u>Note</u>	<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2010</u>	<u>2009</u>
		£	£	£	£	£
<b>INCOME &amp; EXPENDITURE</b>						
<b><u>INCOMING RESOURCES</u></b>						
Donations		600	-	17,540	18,140	11,504
Contracts	1,16	289,793	-	527,524	817,317	773,301
Carers Breaks		-	-	164,956	164,956	71,750
Other Income		5,217	-	26,100	31,317	32,490
Total Incoming Resources		295,610	-	736,120	1,031,730	889,046
Bank Interest Received	2	4,144	-	-	4,144	11,719
		299,754	-	736,120	1,035,874	900,764
<b><u>RESOURCES EXPENDED</u></b>						
Direct Charitable Expenditure	3	311,975	-	584,464	896,439	828,488
Management & Administration	4	87,583	-	5,892	93,475	92,652
Governance Costs	4	8,688	-	-	8,688	7,904
	5	408,246	-	590,357	998,603	929,044
Net Movement In Funds		(108,493)	-	145,764	37,271	(28,280)
Transfer						
Management Costs						
Funded by General Funds		132,380	-	(132,380)	-	-
Set-aside for designated items		-	-	-	-	-
Opening Balance		106,653	7,230	152,768	266,651	294,931
Closing Balance		130,540	7,230	166,151	303,922	266,651

The notes on pages 18 to 23 form an integral part of these financial statements.

**CARERS ASSOCIATION SOUTHERN STAFFORDSHIRE**  
**YEAR ENDED 31 MARCH 2010**  
**BALANCE SHEET**

	<u>Note</u>	<u>2010</u> £	<u>2009</u> £
<u>Fixed Assets</u>	7	4,743	9,887
<u>Current Assets</u>			
Debtors	8	103,213	16,644
Cash at bank & in hand		409,143	325,422
Prepayments		5,861	5,726
		<u>518,216</u>	<u>347,792</u>
<u>Creditors: Falling due within</u> one year			
Trade Creditors		611	963
Payroll Tax		13,628	14,100
Other Creditors		1,600	4,470
Accruals		909	2,482
Deferred Income	9	202,290	69,014
		<u>219,037</u>	<u>91,028</u>
<u>Net Current Assets</u>		<u>299,179</u>	<u>256,764</u>
<u>Total Assets</u>		<u>303,922</u>	<u>266,651</u>
<u>Reserves</u>			
Restricted Funds	10	166,151	152,768
Unrestricted Funds	11		
General Funds	11	130,540	106,653
Designated Funds	11	7,230	7,230
		<u>137,771</u>	<u>113,883</u>
		<u>303,922</u>	<u>266,651</u>

The notes on pages 18 to 23 form an integral part of these financial statements.

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

Approved by the Executive Committee on 24 August 2010.

Mr K Parson

**CARERS ASSOCIATION SOUTHERN STAFFORDSHIRE**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2010**

**Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year and also have been consistently applied within the same accounts.

a **Basis of Accounting**

The financial statements have been prepared under the historical cost convention and are in accordance with the Charity Commission Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2005) issued in March 2005, the Companies Act 1985 and applicable accounting standards. The accounting policies adopted are described below.

b **Company Status**

The charity is a company limited by guarantee. The voting members are those members of the charity who have elected to be "voting members". In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per voting member.

c **Fund Accounting**

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

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The cost 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.

d **Income**

Grant income is accounted for as and when it is clearly defined as receivable.

Donations and other voluntary income are accounted for on a receipts basis.

e **Direct Charitable Expenditure**

Expenditure relating to costs associated in providing charitable activities.

f **Depreciation**

Depreciation is calculated to write off fixed assets over their estimated useful lives as follows:

Equipment	Straight line over three years.
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g **Pensions**

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Contributions are charged to the Income and Expenditure Account as they become payable in accordance with the rules of the scheme. The cost to the charity was £8,115 (2009 £7,345).

**CARERS ASSOCIATION SOUTHERN STAFFORDSHIRE**  
**YEAR ENDED 31 MARCH 2010**  
**NOTES TO THE ACCOUNTS**

<u>1. Contracted Income</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>Funds</u>	<u>2010</u>	<u>2009</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Adult Services (SCC Directorate of Social Care & Health)	289,793	151,507	441,300	425,904
Young Carers Project (SCC Children & Lifelong Learning)	-	166,595	166,595	165,098
PDSS Worker (SCC & PCT)	-	28,887	28,887	11,888
Mental Health Project (PCT)	-	60,811	60,811	62,297
Alzheimers Cafes Project (SCC & SSSHFT)	-	70,483	70,483	67,254
Dementia Support Project (SCC & SSSDC & Invest To Save)	-	37,292	37,292	30,012
Local Development Group (PCT)	-	1,949	1,949	5,848
Hospital Link Worker (Mid-Staffs NHS Trust)	-	10,000	10,000	5,000
	<u>289,793</u>	<u>527,524</u>	<u>817,317</u>	<u>773,301</u>

2. The surplus of income over expenditure for the year is stated

	<u>2010</u>	<u>2009</u>
	<u>£</u>	<u>£</u>
after charging		
Depreciation of tangible fixed assets	6,593	9,774
Auditors Remuneration	<u>1,638</u>	<u>2,000</u>
after crediting		
Bank Interest Received	<u>4,144</u>	<u>11,719</u>

3. Direct Charitable Expenditure

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	<u>£</u>	<u>£</u>	<u>2010</u>	<u>2009</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Main Contract	310,766	-	310,766	314,134
Carers Education & Training	-	72,252	72,252	84,183
Young Carers Project	-	153,826	153,826	168,863
PDS Worker	-	23,084	23,084	10,895
Volunteer Organiser	-	14,515	14,515	14,470
Web Site	-	18,289	18,289	18,335
Mental Health Project	-	59,162	59,162	57,609
Alzheimer's Cafes Project	-	54,165	54,165	53,388
Dementia Support Project	-	26,952	26,952	28,958
Hospital Link Worker	-	5,515	5,515	3,388
Carers Breaks	-	153,474	153,474	66,933
Support Costs				
Staff Training	1,209	3,230	4,439	7,334
	<u>311,975</u>	<u>584,464</u>	<u>896,439</u>	<u>828,488</u>

4. Management and Administration of the Charity

Management and Service Charges

Salaries and Office Costs	51,981	-	51,981	45,028
Rent	20,940	5,067	26,008	25,846
Other Building Costs	8,069	825	8,894	12,004
Depreciation	6,593	-	6,593	9,774
	<u>87,583</u>	<u>5,892</u>	<u>93,475</u>	<u>92,652</u>

Governance Costs

AGM Costs	1,097	-	1,097	555
Audit and Accountancy Fees	1,638	-	1,638	2,000
Legal & Professional Fees	5,954	-	5,954	5,349
	<u>8,688</u>	<u>-</u>	<u>8,688</u>	<u>7,904</u>

**CARERS ASSOCIATION SOUTHERN STAFFORDSHIRE**  
**YEAR ENDED 31 MARCH 2010**  
**NOTES TO THE ACCOUNTS**

<u>5. Total Resources Expended</u>	<u>Staff</u> <u>Costs</u> £	<u>Other</u> <u>Costs</u> £	<u>Total</u> <u>2010</u> £	<u>Total</u> <u>2009</u> £
Carers Education & Training	59,428	24,180	83,608	97,154
Young Carers Project	125,493	44,378	169,870	192,614
PDS Worker	22,402	3,643	26,045	12,436
Volunteer Organiser	13,832	1,981	15,813	16,253
Web Site	14,104	5,770	19,874	21,186
Mental Health Project	58,027	6,495	64,521	64,123
Alzheimer's Cafes Project	27,819	30,174	57,993	56,351
Dementia Support Project	26,190	4,035	30,225	32,496
Hospital Link Worker	5,061	1,104	6,165	4,340
Carers Breaks	3,557	149,918	153,474	66,933
Main Contract	309,881	61,133	371,014	365,158
	<u>665,793</u>	<u>332,810</u>	<u>998,603</u>	<u>929,044</u>
 <u>Staff Costs</u>				
Wages & Salaries			569,613	527,692
Social Security			50,815	46,521
Pensions			8,115	7,345
Expenses			<u>37,250</u>	<u>39,623</u>
			<u>665,793</u>	<u>621,181</u>
 <u>Other Costs</u>				
Printing			20,884	20,650
Books			2,113	1,742
Postage			6,377	5,565
Stationery			6,732	9,143
Telephone			11,848	14,070
Heat & Light			2,440	4,023
Insurance			3,619	3,428
Reiki Training & Other L&L Activities			11,440	26,720
Alzheimers Cafés			25,276	28,375
Recruitment Costs			-	2,876
Training			4,439	7,334
Computers & IT			8,693	21,609
Office Equipment			114	424
Donation Spending			1,716	3,334
Publicity			820	1,278
Bank Charges			216	373
Refreshments for Young Carers			3,663	5,581
Transport Young Carers			17,470	19,867
Young Carers Activities			3,971	6,799
Rent			26,008	25,846
Other Building Costs - Stafford			6,454	7,981
Drop-In Costs			197	98
Carers Week			2,405	2,767
Carers Awareness Training			268	-
Carers Breaks			148,111	66,933
Sundry Expenses			2,254	3,368
Depreciation			<u>6,593</u>	<u>9,774</u>
			324,121	299,959
 <u>Governance Costs</u>				
AGM Costs		1,097		555
Audit		1,638		2,000
Legal & Professional		5,954	8,688	7,904
			<u>332,810</u>	<u>307,863</u>

**CARERS ASSOCIATION SOUTHERN STAFFORDSHIRE**  
**YEAR ENDED 31 MARCH 2010**  
**NOTES TO THE ACCOUNTS**

**6. Number of Employees and Trustee Remuneration**

	<u>2010</u>	<u>2009</u>
	£	£
No Employee earned £40,000 pa or more.		
There was no remuneration paid to trustees in the year but expenses were paid towards travel costs of £684 (2009 £765)		
The average number of Employees was:	<u>30</u>	<u>31</u>

**7. Fixed Assets - Furniture, Fittings & Equipment**

Cost		
Brought forward	38,332	27,001
Additions	1,449	11,331
Fully Depreciated Assets	<u>(27,002)</u>	<u>(20,001)</u>
Carried forward	<u>12,780</u>	<u>18,331</u>
Depreciation		
Brought forward	28,445	18,671
Charge for the year	6,593	9,774
Fully Depreciated Assets	<u>(27,002)</u>	<u>(20,001)</u>
Carried forward	<u>8,037</u>	<u>8,444</u>
Net Book Value	<u>4,743</u>	<u>9,887</u>

**8. Debtors: Amounts Falling Due Within One Year**

Funding Debts	<u>103,213</u>	<u>16,644</u>
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**9. Deferred Income**

Invoices raised in the year yet the expenditure to which the invoice relates will take place in the following year.	<u>202,290</u>	<u>69,014</u>
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**CARERS ASSOCIATION SOUTHERN STAFFORDSHIRE**  
**YEAR ENDED 31 MARCH 2010**  
**NOTES TO THE ACCOUNTS**

10. Restricted Funds

	<u>Balance</u> <u>at</u> <u>01/04/09</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Outgoing</u> <u>Resources</u> £	<u>Inter</u> <u>Reserve</u> <u>Transfer</u> £	<u>Balance</u> <u>at</u> <u>31/03/10</u> £
Carers Education & Training	33,204	106,924	73,526	(27,134)	39,467
Young Carers Project	-	198,278	155,550	(42,729) -	0
PDS Worker	5,839	28,887	24,747	(8,716)	1,263
Volunteer Organiser	1,801	19,196	14,515	(5,648)	835
Web Site	42,423	32,882	18,576	(5,648)	51,081
Mental Health Project	36,933	62,761	60,461	(9,790)	29,443
Alzheimer's Cafes Project	32,568	74,945	55,065	(13,314)	39,134
Dementia Support Project	-	37,292	28,927	(8,365)	0
Hospital Link Worker	-	10,000	5,515	(4,485) -	0
Carers Breaks	-	164,956	153,474	(6,552)	4,930
	<u>152,768</u>	<u>736,120</u>	<u>590,357</u>	<u>(132,380)</u>	<u>166,152</u>

Management Costs

110,926

Refund of Costs funded out of General Funds in Prior Years:

Young Carers Project

18,536

Dementia Support Project

1,133

Hospital Link Worker

1,661

Carers Breaks

124

132,380

11. Unrestricted Funds

	<u>Balance</u> <u>at</u> <u>01/04/09</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Earmarked</u> <u>Designated</u> £	<u>Inter</u> <u>Reserve</u> <u>Transfer</u> £	<u>Balance</u> <u>at</u> <u>31/03/10</u> £
Main Contract						
Designated fund - see below	7,230	-	-	-	-	7,230
General funds	106,653	299,754	408,246	-	132,380	130,540
	<u>113,883</u>	<u>299,754</u>	<u>408,246</u>	<u>-</u>	<u>132,380</u>	<u>137,771</u>

**CARERS ASSOCIATION SOUTHERN STAFFORDSHIRE**  
**YEAR ENDED 31 MARCH 2010**  
**NOTES TO THE ACCOUNTS**

12. Analysis of Net Current Assets  
between funds

	<u>Fixed Assets</u>	<u>Net Current Assets</u>	<u>Total 2010</u>	<u>Total 2009</u>
	£	£	£	£
Restricted Funds	-	166,151	166,151	152,768
Unrestricted Funds	4,743	133,028	137,771	113,883
	<u>4,743</u>	<u>299,179</u>	<u>303,922</u>	<u>266,651</u>

13. Reconciliation of movement  
in Members Funds

	<u>2010</u>	<u>2009</u>
	£	£
Surplus/(Deficit) for the period	37,271	(28,280)
Brought Forward Balance	<u>266,651</u>	<u>294,931</u>
	<u>303,922</u>	<u>266,651</u>

14. Guarantees And Other Financial Commitments

Financial commitments under non-cancellable operating leases will result in the following payments falling due:

	<u>2010</u>		<u>2009</u>	
	<u>Land &amp; Buildings</u>	<u>Other</u>	<u>Land &amp; Buildings</u>	<u>Other</u>
	£	£	£	£
Expiring				
Within One Year	18,750	-	18,750	-
Within Two to Five Years	-	-	-	-
	<u>18,750</u>	<u>-</u>	<u>18,750</u>	<u>-</u>

15. Surplus and Reserves Policy

The charity's reserves policy is such that, when also taking into account that major funding is received in advance, there should be sufficient funds to maintain security of operation of the organisation for at least three months

	<u>2010</u>	<u>2009</u>
	£	£
Members Funds - Reserves	303,922	266,651
less Designated Funds	<u>7,230</u>	<u>7,230</u>
	<u>296,692</u>	<u>259,421</u>
Expenditure	<u>998,603</u>	<u>929,044</u>
Number of months covered	<u>3.6</u>	<u>3.4</u>

16. Future Funding

Funding beyond March 2011 will be subject to a supply of services re-tendering exercise to be conducted by Staffordshire County Council in the latter part of 2010. The outcome of this could affect the future size and structure of the organisation.