

CHARITY REGISTRATION NUMBER: 1023879

**Karing Voluntary Group**  
**Unaudited Financial Statements**  
**31 March 2021**

**THOMAS WESTCOTT**

Chartered Accountants

Petitor House  
Nicholson Road

Torquay  
Devon  
TQ2 7TD

# **Karing Voluntary Group**

## **Financial Statements**

**Year ended 31 March 2021**

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# **Karing Voluntary Group**

## **Trustees' Annual Report**

**Year ended 31 March 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### **Reference and administrative details**

**Registered charity name** Karing Voluntary Group

**Charity registration number** 1023879

**Principal office** 260 Torquay Road  
Paignton  
Devon  
TQ3 2EZ

### **The trustees**

Dr P Green  
Dr A D Thornton  
Dr H Bishop  
Dr C Hunt  
Mrs A Brewer  
Dr V Cunliffe  
Dr B Beddoes

**Independent examiner** Sean R Smith FCA  
Thomas Westcott  
Chartered Accountants  
Petitor House  
Nicholson Road  
Torquay  
Devon  
TQ2 7TD

### **Structure, governance and management**

The charity is a members association and consists of ordinary and volunteer members.

# **Karing Voluntary Group**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 March 2021**

#### **Objectives and activities**

##### Objectives

The aim of the charity is to promote any charitable purpose for the benefit of persons residing in Torbay. This includes protection and preservation of health, relief in the elderly in need, relief of poverty, sickness and distress. The provision of recreational facilities by reason of their age, infirmity, disablement, poverty or social and economic circumstances with the object of improving the conditions of life for such persons. To raise funds and invite and receive contributions provided that no permanent trading activities are undertaken in raising funds for the charity.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

##### Activities

To provide transport to medical appointments as required; information; social clubs and activities.

#### **Achievements and performance**

##### Coronavirus - Covid-19

As in 2019/20 the Coronavirus has had a great effect on the service that Karing offer and provide for the people of Torbay. Our social activities were cancelled throughout the year but we will be resuming them in summer/autumn 2021.

The number of transport journeys has held up remarkably well. The shortfall of hospital appointments has been made up with transport provision provided for vaccinations and prescription deliveries.

Karing continues to pay Mark, our manager, 100% of his wages. He has kept the service working throughout the year whilst being ably assisted by a trusted group of office volunteers. The Committee offers its unreserved support to him going forward. The financial cost to the Charity has been offset by the security of various Covid attributed grants.

##### Transport

Karing's transport has held up remarkably well considering the effects of the pandemic. We have continued to provide our bespoke service to residents of Torbay and further afield. As expected surgeries have used on-line appointments throughout the year and hospitals have greatly reduced face to face appointments as well as "non-urgent" surgery. However Karing has reinvented itself slightly and delivered prescriptions, PPE equipment and other medical equipment.

Karing is co-ordinated by our Manager from our base in Preston and is facilitated by our team of voluntary drivers. Some have understandably stepped back during the pandemic but others have stayed with us throughout and our gratitude to them is undeniable.

Our Manager arranged urgent Covid vaccinations for all staff and this was fast-tracked through the NHS.

Our client base continues to expand as does our availability - many appointments are now being carried out on Saturdays and Sundays. Our drivers have agreed to effectively work seven days per week and this deserves a special mention.

Number of Drivers - 25 (last year 27 minus those not working during Covid),  
Number of Journeys - 2,504 (last year 3,636),  
Mileage covered - 46,175 (last year 65,186) miles.

# Karing Voluntary Group

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

#### **Achievements and performance** *(continued)*

##### Transport *(continued)*

The significant decrease in mileage and journeys is solely down to the pandemic.

However we have carried out the following journeys:

Torbay Hospital: 767  
Pembroke Surgery: 407  
Paignton Hospital: 96  
Newton Abbot Racecourse (Covid Tests): 144  
English Riviera Centre (Covid jabs): 237  
Other Hospitals: 135  
Prescription and PPE delivery: 149

##### Social Activities

Regrettably Karing has had no Social activities to report since the start of the pandemic. We are hopeful of restarting in the late summer but are mindful that there may be a reduction in take-up due to client wariness of the ongoing situation.

This also meant there was no Christmas Lunch and hence no Christmas draw.

##### Volunteers

The charity relies on a dedicated team of volunteers who form the management team, including the Chair, Secretary, Treasurer and Committee Members who, together with the Office Manager, oversee all our endeavours. Our volunteer drivers continue to provide a first class service.

Number of volunteers:

Committee - 6,

Drivers - 25,

Office Volunteers - 6.

Several of the volunteers continue to act in more than one role.

##### Staff

The Manager, Mark Faulkner, is technically a member of the Pembroke Surgery staff but is on a long-term secondment to Karing since 2017. His salary is entirely funded by Karing together with pension, national insurance contributions and ancillary expenses.

The Manager co-ordinates all the work of the charity during his contracted 37.5 hours per week.

##### Funding

The charity continues to be supported by Torbay and South Devon Healthcare Trust and although the three year contract is ending meetings have already taken place in respect of an increased contract. In addition to the NHS grant Karing has received £19,500 in the year as Covid grants. With transport journeys continuing to increase the deficit from last year will be made up within one year.

##### Funders

Torbay & South Devon NHS Trust - £15,450

Covid grant - £19,500

**Karing Voluntary Group**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 March 2021**

**Achievements and performance** *(continued)*

Future Plans

Following the pandemic Karing will be getting back on a more regular track in respect of funding, transport, activities and other services. Transport will continue to expand as the loss of other similar services impact on the community. Our service continues to provide social prescribing through events, activities, trips and functions. Following Covid many of our clients will be looking forward to returning to our calendar of events throughout the year.

The Committee continues to work closely with the Trustees to ensure the charity meets its legal obligations and also that the work that Karing undertake is overseen to the highest possible standard.

**Financial review**

The financial results are attached. Incoming resources for the year is £68,704 (2020: £75,735) and expenditure is £58,355 (2020: £78,660), which gives a net surplus of resources of £10,349 (2020: net deficit of £2,925).

The balance sheet shows an unrestricted reserve fund of £41,191 (2020: £30,842).

This represents an improving financial outlook for the charity.

**Trustees' responsibilities statement**

The trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity 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 applicable 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 23 September 2021 and signed on behalf of the board of trustees by:

Dr P Green  
Trustee

Charity Secretary

# Karing Voluntary Group

## Independent Examiner's Report to the Trustees of Karing Voluntary Group

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Karing Voluntary Group ('the charity') for the year ended 31 March 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Sean R Smith FCA on behalf of  
Thomas Westcott  
Chartered Accountants  
Independent Examiner

Petitor House  
Nicholson Road  
Torquay  
Devon  
TQ2 7TD

3 November 2021

**Karing Voluntary Group**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	37,155	<b>37,155</b>	21,695
Charitable activities	5	31,549	<b>31,549</b>	50,445
Other income	6	–	–	3,595
<b>Total income</b>		<u>68,704</u>	<u><b>68,704</b></u>	<u>75,735</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	58,355	<b>58,355</b>	78,660
<b>Total expenditure</b>		<u>58,355</u>	<u><b>58,355</b></u>	<u>78,660</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>10,349</u>	<u><b>10,349</b></u>	<u>(2,925)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		30,842	<b>30,842</b>	33,767
<b>Total funds carried forward</b>		<u>41,191</u>	<u><b>41,191</b></u>	<u>30,842</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

**Karing Voluntary Group**  
**Statement of Financial Position**  
**31 March 2021**

	Note	2021 £	£	2020 £
<b>Current assets</b>				
Debtors	12	3,422		2,332
Cash at bank and in hand		<u>44,534</u>		<u>31,836</u>
		<b>47,956</b>		<b>34,168</b>
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	<u><b>6,765</b></u>		<u>3,326</u>
<b>Net current assets</b>			<b>41,191</b>	<b>30,842</b>
<b>Total assets less current liabilities</b>			<u><b>41,191</b></u>	<u>30,842</u>
<b>Net assets</b>			<u><b>41,191</b></u>	<u>30,842</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u><b>41,191</b></u>	<u>30,842</u>
<b>Total charity funds</b>	<b>14</b>		<u><b>41,191</b></u>	<u>30,842</u>

These financial statements were approved by the board of trustees and authorised for issue on 23 September 2021 and are signed on behalf of the board by:

Dr P Green  
Trustee

The notes on pages 8 to 12 form part of these financial statements.

# **Karing Voluntary Group**

## **Notes to the Financial Statements**

### **Year ended 31 March 2021**

#### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 260 Torquay Road, Paignton, Devon, TQ3 2EZ.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

# Karing Voluntary Group

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Incoming resources *(continued)*

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Karing Voluntary Group

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	1,792	<b>1,792</b>	1,395	1,395
<b>Legacies</b>				
Legacies	413	<b>413</b>	5,000	5,000
<b>Grants</b>				
Grants receivable	34,950	<b>34,950</b>	15,300	15,300
	<u>37,155</u>	<u><b>37,155</b></u>	<u>21,695</u>	<u>21,695</u>

During the year the charity was the recipient of economic benefits as a result of the Covid Grant Fund. The total funds received from the UK Government and recognised in other operating profit during the year was £19,500.

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
General Transport	30,633	<b>30,633</b>	45,686	45,686
Concert	–	–	1,942	1,942
Flu Clinic	–	–	213	213
100 Club	916	<b>916</b>	1,360	1,360
Christmas Lunch	–	–	1,244	1,244
	<u>31,549</u>	<u><b>31,549</b></u>	<u>50,445</u>	<u>50,445</u>

# Karing Voluntary Group

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	—	—	3,595	3,595

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Transport, coaches and staff travel	24,069	24,069	36,061	36,061
100 Club Prizes	470	470	500	500
Fundraising events	70	70	4,505	4,505
Support costs	33,746	33,746	37,594	37,594
	<u>58,355</u>	<u>58,355</u>	<u>78,660</u>	<u>78,660</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Transport, coaches and staff travel	24,069	—	24,069	36,061
100 Club Prizes	470	—	470	500
Fundraising events	70	—	70	4,505
Governance costs	—	33,746	33,746	37,594
	<u>24,609</u>	<u>33,746</u>	<u>58,355</u>	<u>78,660</u>

#### 9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>710</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>19,576</u>	<u>21,008</u>

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Karing Voluntary Group

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 12. Debtors

	<b>2021</b>	2020
	£	£
Other debtors	<b><u>3,422</u></b>	<u>2,332</u>

#### 13. Creditors: amounts falling due within one year

	<b>2021</b>	2020
	£	£
Accruals and deferred income	<b><u>6,765</u></b>	<u>3,326</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At			At
	1 April 2020	Income	Expenditure	31 March 20
	£	£	£	21
General funds	<u>30,842</u>	<u>68,704</u>	<u>(58,355)</u>	<u>41,191</u>

	At			At
	1 April 2019	Income	Expenditure	31 March 20
	£	£	£	20
General funds	<u>33,767</u>	<u>75,735</u>	<u>(78,660)</u>	<u>30,842</u>

#### 15. Analysis of net assets between funds

	Unrestricted	Total Funds
	Funds	2021
	£	£
Current assets	<u>41,191</u>	<u>41,191</u>

	Unrestricted	Total Funds
	Funds	2020
	£	£
Current assets	<u>30,842</u>	<u>30,842</u>