

**Karing**  
**Unaudited Financial Statements**  
**31 March 2022**

**WESTCOTTS**  
Chartered accountants  
Petitor House  
Nicholson Road  
Torquay  
Devon  
TQ2 7TD

**Karing**  
**Financial Statements**  
**Year ended 31 March 2022**

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**Karing**  
**Trustees' Annual Report**  
**Year ended 31 March 2022**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

**Reference and administrative details**

<b>Registered charity name</b>	Karing	
<b>Charity name</b>	Karing Voluntary Group	
<b>Charity registration number</b>	1023879	
<b>Principal office</b>	260 Torquay Road Paignton Devon TQ3 2EZ	
<b>The trustees</b>	Dr P Green Dr A D Thornton Dr H Bishop Dr C Hunt Mrs A Brewer Dr V Cunliffe Dr B Beddoes	(Retired 31 March 2022)  (Retired 31 March 2022) (Retired 31 March 2022) (Retired 31 March 2022)
<b>Treasurer</b>	Mr R Mullan	
<b>Accountants</b>	Westcotts 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, as set out in the Karing Rules adopted on 31 March 1993 and amended on 2 November 2016.

**Trustees**

A minimum of three trustees of the association shall be appointed from time to time as necessary during a general meeting. A trustee shall hold office until they resign or a resolution is passed at a general meeting removing them by at least a two thirds majority vote.

# Karing

## Trustees' Annual Report *(continued)*

Year ended 31 March 2022

### 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

The main activities of the charity are to provide the following:-

- Transport to medical appointments as required
- Information,
- Social clubs
- Trips and activities

### Achievements and performance

#### Coronavirus - Covid-19

Coronavirus continued to have an effect on the service that Karing was able to provide. However, we have managed to resume some of our social activities and coach trips and expect to offer a full service in the summer and autumn of 2022.

Karing has continued to offer a full transport service throughout the year with the drop-in hospital appointments made up by transport for Covid vaccinations.

Karing continues to pay Mark our manager 100% of his wages. He has kept the service working efficiently throughout this difficult time and the Committee offers its wholehearted support and thanks to him.

#### Transport

The overall number of journeys has been steady with a continuing requirement for Covid vaccinations. Surgeries now have a greatly reduced number of face-to-face consultations which has impacted the number of requests for transport to their surgeries.

The transport is coordinated by the office manager from our office in Preston and is facilitated by our team of voluntary drivers. Transport is now available seven days per week.

- Number of drivers - 16 (2021 - 25)
- Number of journeys - 3,134 (2021 - 2,504)
- Mileage covered - 63,059 miles (2021 - 46,175)

# Karing

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

#### **Transport** *(continued)*

The increase in the mileage is solely down to the pandemic:-

- Torbay Hospital: 957 (2021 - 767)
- Pembroke surgery: 294 (2021 - 407)
- Paignton Hospital: 207 (2021 -96)
- Newton Abbot Racecourse (Covid tests): 113 (2021 - 144)
- English Riviera Centre (Covid vaccinations): 269 (2021 - 237)
- Other hospitals: 191 (2021 - 135)
- Prescription and PPE delivery: 63 (2021 - 149)

#### **Social Activities**

Karing produces a quarterly Chronicle listing all upcoming events, items of interest and a review of the previous three months.

The charity has restarted the number of coach trips and activities this year after the cancellations due to the pandemic. All our social activities are organised by a team of volunteers who give their time to ensure that our programme is varied and appeals to a wide range of people.

We have organised trips to a local antiques event, Endsleigh, lunch at the Old Smokey and a Christmas party at the Boathouse. The Art Class has now resumed and the Social Club continues to provide a valuable social venue for its members, the highlights being the very popular bingo session which we now run fortnightly by popular demand and fish & chips once a month.

#### **Volunteers**

The charity relies on a dedicated team of volunteers form the management team, including the Chair, Secretary, Treasurer and committee members, who together with the office manager, oversee all our work. All our social activities are organised by a further team of volunteers. Our volunteer drivers continue to provide an excellent service.

Number of volunteers:-

- Committee - 6
- Drivers - 16
- Office Volunteers - 6

Several of the volunteers have more than one hat, including office work, organising the activities, committee work and driving.

#### **Staff**

The manager, a member of the Pembroke House Surgery, was seconded to Karing in September 2017; although he is still an employee of the surgery, his post is entirely funded by Karing and his salary, pension, employer's national insurance and expenses are all paid by the charity. The manager coordinates all the work of the charity; he is employed for 37.5 hours per week. In March 2022 Karing took on a part-time employee, Matt, to assist the manager in the administrative duties

# Karing

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

#### **Funding**

The charity continues to be supported by Torbay and South Devon Healthcare Trust and have agreed a new three-year contract. Fund raising is also continually sought from other sources. The transport service provides a surplus of funding which goes towards our core costs.

#### **Funders:-**

- Torbay & South Devon NHS Trust grant - £15,759 (2021 - £15,450)
- Covid grants - £0 (2021 - £19,500)

#### **Future Plans**

During 2022-23 the charity will seek to find sustainable core funding to ensure that our work will continue to grow and provide a valuable service to the people of Torbay. The Transport service provides affordable transport to clients who would otherwise struggle to get to their hospital and medical appointments. We aim to continue with our varied activity programme and further expand the transport service to reduce the isolation and loneliness often suffered by our clientele.

The Karing committee works closely with the trustees to ensure that the charity meets its legal obligations.

#### **Financial review**

The results for the year are shown on page 7. Incoming resources for the year is £55,627 (2021 - £68,704) and expenditure is £66,739 (2021 - £ 58,355) which gives a net deficit of £11,112 (2021 - £10,349 net surplus).

The Balance sheet shows an unrestricted reserve fund of £30,079 (2021 - £41,191).

The Trustees consider the reserves will enable the charity to continue normal operations for a period of twelve months.

# Karing

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2022

#### 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 30 January 2023 and signed on behalf of the board of trustees by:

.....  
**Dr A D Thornton**  
Trustee

# Karing

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

**Year ended 31 March 2022**

I report to the trustees on my examination of the financial statements of Karing ('the charity') for the year ended 31 March 2022.

### **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)**  
**Independent Examiner**

**Westcotts**  
**Chartered Accountants**  
**Petitor House**  
**Nicholson Road**  
**Torquay**  
**Devon**  
**TQ2 7TD**

**30 January 2023**

**Karing**  
**Statement of Financial Activities**  
**Year ended 31 March 2022**

		<b>2022</b>		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	17,809	<b>17,809</b>	37,155
Charitable activities	<b>5</b>	37,718	<b>37,718</b>	31,549
Other income	<b>6</b>	100	<b>100</b>	–
<b>Total income</b>		<u>55,627</u>	<u><b>55,627</b></u>	<u>68,704</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>7</b>	66,739	<b>66,739</b>	58,355
<b>Total expenditure</b>		<u>66,739</u>	<u><b>66,739</b></u>	<u>58,355</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(11,112)</u>	<u><b>(11,112)</b></u>	<u>10,349</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		41,191	<b>41,191</b>	30,842
<b>Total funds carried forward</b>		<u>30,079</u>	<u><b>30,079</b></u>	<u>41,191</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 9 to 14 form part of these financial statements.

**Karing**  
**Statement of Financial Position**  
**31 March 2022**

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Debtors	12	2,643		3,422
Cash at bank and in hand		<u>32,915</u>		<u>44,534</u>
		<b>35,558</b>		<b>47,956</b>
<b>Creditors: amounts falling due within one year</b>	13	<u>5,479</u>		<u>6,765</u>
<b>Net current assets</b>			<b>30,079</b>	<b>41,191</b>
<b>Total assets less current liabilities</b>			<u><b>30,079</b></u>	<u><b>41,191</b></u>
<b>Net assets</b>			<u><b>30,079</b></u>	<u><b>41,191</b></u>
<b>Funds of the charity</b>				
Unrestricted funds			<u><b>30,079</b></u>	<u><b>41,191</b></u>
<b>Total charity funds</b>	14		<u><b>30,079</b></u>	<u><b>41,191</b></u>

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2023 and are signed on behalf of the board by:

.....  
**Dr A D Thornton**  
Trustee

The notes on pages 9 to 14 form part of these financial statements.

# Karing

## Notes to the Financial Statements

Year ended 31 March 2022

### 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.

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, as the trustees believe there are sufficient reserves held.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:-

No cash flow statement has been presented for the charity.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no significant judgements, accounting estimates or assumptions made within the financial statements.

#### Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

# Karing

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

### Year ended 31 March 2022

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

##### 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.
- 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.

# Karing

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

### Year ended 31 March 2022

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

##### 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 entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	2,050	<b>2,050</b>	1,792	1,792
<b>Legacies</b>				
Legacies	–	–	413	413
<b>Grants</b>				
Grants receivable	15,759	<b>15,759</b>	34,950	34,950
	<u>17,809</u>	<u><b>17,809</b></u>	<u>37,155</u>	<u>37,155</u>

# Karing

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

### Year ended 31 March 2022

#### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
General Transport	36,878	<b>36,878</b>	30,633	30,633
100 Club	840	<b>840</b>	916	916
	<u>37,718</u>	<u><b>37,718</b></u>	<u>31,549</u>	<u>31,549</u>

#### 6. Other income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	100	<b>100</b>	–	–
	<u>100</u>	<u><b>100</b></u>	<u>–</u>	<u>–</u>

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

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Transport, coaches and staff travel	28,122	<b>28,122</b>	24,069	24,069
100 Club prizes	–	–	470	470
Fundraising events	1,355	<b>1,355</b>	70	70
Support costs	37,262	<b>37,262</b>	33,746	33,746
	<u>66,739</u>	<u><b>66,739</b></u>	<u>58,355</u>	<u>58,355</u>

#### 8. Analysis of support costs

	Support costs £	<b>Total 2022 £</b>	Total 2021 £
Staff costs	22,024	<b>22,024</b>	19,576
Training	53	<b>53</b>	–
Rent	8,000	<b>8,000</b>	8,000
Rates	165	<b>165</b>	–
Insurance	502	<b>502</b>	1,406
Light and heat	829	<b>829</b>	858
Repairs and maintenance	1,609	<b>1,609</b>	440
Office expenses	3,180	<b>3,180</b>	2,746
Accountancy fees	900	<b>900</b>	720
	<u>37,262</u>	<u><b>37,262</b></u>	<u>33,746</u>

#### 9. Independent examination fees

	<b>2022 £</b>	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>900</b>	720
	<u>900</u>	<u>720</u>

# Karing

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

### Year ended 31 March 2022

#### 10. Staff costs

The average head count of employees during the year was 1 (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: 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.

#### 12. Debtors

	<b>2022</b>	2021
	£	£
Prepayments	<b>1,846</b>	1,846
Other debtors	<b>797</b>	1,576
	<b><u>2,643</u></b>	<u>3,422</u>

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

	<b>2022</b>	2021
	£	£
Accruals and deferred income	<b><u>5,479</u></b>	<u>6,765</u>

#### 14. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>41,191</u>	<u>55,627</u>	<u>(66,739)</u>	<u>30,079</u>

  

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>30,842</u>	<u>68,704</u>	<u>(58,355)</u>	<u>41,191</u>

The unrestricted funds are held to continue the charity's main objectives should there be a fall in income in the future.

# Karing

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

Year ended 31 March 2022

### 15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	35,558	<b>35,558</b>
Creditors less than 1 year	(5,479)	<b>(5,479)</b>
<b>Net assets</b>	<u>30,079</u>	<u><b>30,079</b></u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	47,956	47,956
Creditors less than 1 year	(6,765)	(6,765)
<b>Net assets</b>	<u>41,191</u>	<u>41,191</u>

### 16. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	<b>8,000</b>	8,000
Later than 1 year and not later than 5 years	<b>8,000</b>	16,000
	<u><b>16,000</b></u>	<u>24,000</u>

### 17. Related parties

There were no related party transactions during the year.