

Company Registration Number: 04507249  
Charity Registration Number: 1094736

**ACCURO (CARE SERVICES)**  
**TRUSTEES' REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**



## **ACCURO (CARE SERVICES)**

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## ACCURO (CARE SERVICES)

### REFERENCE AND ADMINISTRATIVE DETAILS

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Registered Company Number:	04507249 (England and Wales)
Registered Charity Number:	1094736
Registered office:	Tocher House Start Hill Bishop's Stortford Essex CM22 7TA
Trustees:	Mrs A Campbell (resigned 04/12/18) Mr Peter Emsden (appointed 22/02/19) Mrs S Foote Mr D Lister Mr D McConnell Mrs D Murray (resigned 17/07/18) Mrs M Pate Mr G Phillips (resigned 22/02/19) Mrs K Shefford Mrs M Standen
Company Secretary:	Ms L Baker (resigned 16/07/18) Mr R Purcell (appointed 17/07/18)
Senior Management Leadership Team:	Ms L Baker – CEO (resigned 18/05/18) Mr R Purcell – CEO (appointed 17/07/18) Ms A McKeown – Operations Manager
Management Support Team:	Ms TJ Gibbs – HR Co-ordinator (appointed 15/08/18) Ms N. Emuss – BD Manager (appointed 15/08/18) Ms Maria Fuller – Office Cord. (appointed 10/10/18)
Independent Examiners:	Price Bailey LLP Causeway House 1 Dane Street Bishop's Stortford Hertfordshire CM23 3BT
Bankers:	Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB  Scottish Widows Bank Plc PO Box 12757 67 Morrison Street Edinburgh EH3 8YJ

## ACCURO (CARE SERVICES)

### REFERENCE AND ADMINISTRATIVE DETAILS

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Bankers continued:

The Charity Bank Ltd  
Fosse House  
182 High Street  
Tonbridge  
TN9 1BE

CAF – in association with Shawbrook Bank Ltd  
Lutea House, Warley Hill Business Park  
The Drive, Great Warley  
Brentwood  
Essex CM13 3BE

Solicitors:

Whiskers LLP Solicitors & Notaries  
6 Mitre Buildings  
Kitson Way  
Harlow  
Essex  
CM20 1DR

## ACCURO (CARE SERVICES)

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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The Trustees present their Annual Report together with the financial statements and Independent Examiner's report of the charitable company for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

The registered charity provides services for people with disabilities from 8 years upwards serving the catchment area of West Essex. The charity had a register of 121 service users as at 31<sup>st</sup> March 2019.



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"It is such a comfort to know that R is in such wonderful, caring, hands and gets so much from her time with you all.

R's brother Z enjoys the fact that I'm able to give him all my attention during these times, although he's a bit disappointed that he can't join in the fun with you all! Please pass on our thanks to everyone involved."

(Source: Accuro Parent – June 19)

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document – the Memorandum & Articles of Association and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

##### Members' Liability

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £1, for the debts and liabilities contracted before they ceased to be a member.

##### Method of Recruitment and Appointment or Election of Trustees

A Board of Trustees comprising not less than five and up to eighteen persons is elected at the Annual General Meeting. This Board governs Accuro. The trustees serve a term until the next Annual General Meeting where all are eligible for re-election.

Co-option to the Board is permitted up to a maximum of 5 additional trustees which may include one representative of Essex County Council.

The Board meets regularly throughout the year and operates a sub-committee with responsibility for overseeing financial matters.

Details of the trustees who served during the year are included in the Reference and Administrative Details on page 3.

##### Policies and Procedures Adopted for the Induction and Training of Trustees

Potential trustees attend meetings firstly with the Chair of Trustees and secondly the Chief Executive. They are then invited to join the Board as an Observer. If both the individual and existing trustees are satisfied with their respective performance, he / she is elected to the Board. Trustees are inducted to the charity through a series of 1-1 sessions with the Chair, Chief Executive, Accuro staff as well as attending Accuro Clubs / projects. Further training is provided on an ad hoc basis depending on the needs of the charity and the trustee.

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## ACCURO (CARE SERVICES)

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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#### Organisational Structure

The charity's key financial and strategic decisions are discussed and agreed by the Board of Trustees and enacted by the Chief Executive Officer. The daily management of the charity is led by the Chief Executive Officer and supported by the team of operational and support services staff.

The Senior Management Team (SMT) consists of the: Chief Executive Officer and the Operations Manager who are supported by the Business Development Manager, HR Co-ordinator and Office Co-ordinator.

#### Arrangements for setting pay and remuneration of key management personnel

All Trustees are volunteers. Reasonable expenses may be paid and are detailed in Note 10 of the accounts.

The pay and remuneration of key management personnel was reviewed in April 2018. This followed a pay review for the whole staff team, alongside the implementation of a new pay policy, and brought consistency across pay grades.

Following the planned introduction of the new national minimum wage from April 2019, a further pay review for all staff took place in January 2019. The plans were first interrogated and then approved by the Board of Trustees.

#### Related Parties

Related Party transactions are detailed in Note 21 to the accounts.



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*"The sound of laughter, the smile on people's faces and the real difference it makes to the lives of people with disabilities makes me very proud of Accuro".*

(Source: Accuro Parent - September 18)

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## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives of Accuro are stated in the Memorandum and Articles of Association and are as follows:

"To relieve people with disabilities and/or the elderly who reside in Essex and surrounding areas by the provision of respite care and other services for which there is an identified need and such services will encompass the need to provide support and training to volunteers and staff."

### Vision Statement

To eliminate the social isolation of those who have disabilities within our local communities by enhancing their confidence to cross bridges into a wider world.

### Mission Statement

To support people with a learning disability in West Essex with a wide range of social activities and provide respite to their families.

### Values

The Accuro values have been discussed, decided upon and illustrated by the staff team. They are shown on the front page of this Annual Report.

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# ACCURO (CARE SERVICES)

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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### Medium Term Strategic Objectives

The following objectives have been approved by the Board of Trustees:

1. Preserve the valuable services currently on offer by diversifying the funding sources used to pay for them
2. Improve fundraising effectiveness
3. Improve branding & develop Accuro's profile at local government and community levels
4. Increase the range and diversity of the services offered (sustainably), focusing on post-16 / life skills provision
5. Ensure better use of strategic collaboration.

The medium term strategic objectives will allow Accuro to secure its foundations in providing quality services sustainably into the future. These foundations will support the diversification of services to meet identified need and move the charity in a positive direction.



"Thank you for what you currently provide. My daughter loved the summer activities and it allowed me to spend time with my two other children.  
Thank you to all staff and volunteers."

(Source: Accuro Stakeholder Survey Nov 16)

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### Public Benefit

The Trustees have referred to the Charity Commission's guidance on public benefit. The charitable purposes of Accuro are outlined in its Vision and Mission. The charity's achievements and key performance indicators illustrate how these have been pursued to derive public benefit.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

During the year ended 31 March 2019, Accuro provided the following principal services:

#### Adult Friendship Scheme

**1528 hours** of social and leisure activities, for **59 adults** with a disability, across the Harlow and Uttlesford areas. Activities included quizzes, parties and discos 'on base' – and, in the community, meals out, theatre trips, greyhound racing, music events, Christmas shopping and seaside trips.

#### Cool Connections

Formerly the Autistic Spectrum Disorder Group, Cool Connections is Accuro's youth group (based in Harlow) primarily for children and young people with autistic spectrum disorder. In total, **12 service users** benefited from **532 hours** of support in a safe and supportive environment that helped to promote independence and enabled increased self-confidence.

#### Holiday Scheme

**1454 hours** of leisure and social opportunities for **60 children and young people** with a disability. This scheme, which was offered during the school holidays, provided a broad section of exciting activities both 'on base' and within the community. Examples included outdoor pursuits at Lambourne End, bowling, karaoke, Santa Pod, seaside trips and Glo Golf. The Holiday Scheme also provided the important dual benefit of offering families time for genuine respite.

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# ACCURO (CARE SERVICES)

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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### Loughton Youth Group

**690 hours** of social and leisure activities for **11 services users** in the Loughton and Epping areas. This Club for 11 to 19-year olds, with a disability, provided a number of nurturing activities that, as with all our projects, helped to reduce social isolation and build self-confidence and life skills. A key focus in this financial year was travel safety. Other highlights included science experiments, a Christmas wrapping paper obstacle course and cooking a very special three course meal together which was then shared. As many of this group's members are on the autistic spectrum, improved social interaction both within the group and in the wider community is a challenge that Accuro helps to address.

### Saturday Play Club

Based in Saffron Walden, this club provided a wide range of activities for **18 children and young people** with a disability during term time, totalling **1749 hours**. Club members completed cooking and art projects, outings within the local and wider community, as well as horse riding on a regular basis. One of the highlights of the year was the completion of a drama project with the theatre group 'Mousetrap'. This provided the service users with the opportunity to write a story, invent characters and then take part in a production that was filmed. This film was then presented at a 'red-carpet' event before an audience of 100.

### Under 19s Project

A leisure and social opportunities project which provided **808 hours for 18 young people** based in Great Dunmow and Saffron Walden. Additionally, the 'U19s Residentials' at Centre Parcs provided **648 hours for 9 children and young people**. When funding is available, we offer our youth groups a residential - and in May 2018 the U19s project had an action-packed weekend of activities and fun. This enabled parents to have a weekend of respite care to recharge their batteries and spend time with partners and siblings.

All Accuro's Clubs and Schemes provide person-centred leisure opportunities within a nurturing environment where the children, young people and adults feel accepted and safe whilst being supported by dedicated staff and volunteers. We enable those who use our services to belong, contribute and thrive.

## KEY PERFORMANCE INDICATORS

### *1. Preserve the valuable services on offer*

All the services that the charity offered in the previous financial year have continued to operate and evolve in 2018/19. We were able to provide more than 7400 hours of safe and fun activities for our service users, as well as time for respite for their families. During the reporting period, the charity continued to invest in a process of significant transition to preserve services, ensure sustainability and prepare for future development.

Since July 2018, the following ten key staff appointments have been made: Cool Connections Co-ordinator; Office and Administration Co-ordinator; Volunteer Co-ordinator; Bookkeeper (temp to perm contract); Communications and Community Fundraising officer; Loughton Youth Group Co-ordinator; Deputy Operations Manager; Saturday Play Club Co-ordinator, U19s Co-ordinator and Adult Friendship Co-ordinator. The organisational infrastructure is now in place to put Accuro on a stable footing to continue and develop our services for the future.

Our financial reporting has significantly improved since implementing new financial processes and reporting systems. The appointment of a new treasurer in January 2019 brought increased interrogation of the financial figures at Board level and a clearer approach to the setting of budgets. While the charity remains vulnerable due to the need for on-going fundraising, detailed planning for grant and community fundraising is showing progress and greater diversity of income.

### *2. More effective fundraising*

By having a Business Development Manager and a focussed grant bid writer, the charity is becoming less reliant on grants/commissioned projects going forward. 'Return on Investment' matrices are produced each month for both arms of fundraising and, following more careful planning, this strategy is already enabling Accuro to raise funds more effectively. Enhanced reporting also assists the Finance Committee to take a more interrogative approach to performance.

However, it is early days and there is still much to be done to raise our profile within the community and maintain the positive trajectory.



## ACCURO (CARE SERVICES)

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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#### 3. *Improve branding & develop our PR profile*

Accuro's brand is becoming more known in the local community, but there is much work to be done in this area. A steady stream of articles now appears in the local papers, and coverage has increased due to fundraising activities (Fire Walk, Skydiving, Jazz in the Park), radio interviews and increased involvement of key agencies and local government officials. One of the most significant developments has been the launch of a new Accuro website at our Open Day on 4 June 2019.



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*"All Accuro staff and volunteers go the extra mile to make sure all young people engage in activities which meet their needs and are fun. We always know our son will be enjoying himself which means we can too."*

*(Source: Accuro Stakeholder Survey Nov 16)*

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#### 4. *Increase the range and diversity of the offer (sustainably), focusing on post-16 and Life Skills provision*

This key aim has been on hold while the significant transition required within the charity has taken place. This transition is continuing and now that all the new Club and Scheme co-ordinators are in place our key focus is firstly to ensure all our current Clubs are full and secondly to establish waiting lists.

However, we have sought and received funding to research the need for the development of a 19-25-year-old adult, 'transitional', support Club. Initial work has begun but we see this taking some months while plans will be fleshed out to secure appropriate funding and support.

#### 5. *Better use of strategic collaboration*

Accuro is now building bridges with similar local organisations - such as Interact and Braintree Mencap. Regular meetings are taking place with various Councils for Voluntary Services, youth organisations, local government, faith-based organisations and key funders – such as the Essex Community Foundation. Much more of this will be undertaken in the coming months.

Action for Children who have commissioned 5 children's services from Accuro awarded the green level of their RAG assessment on inspection in 2018/19. This indicator highlights the quality of children's services provided by Accuro. All our youth groups are delivered in purpose-built youth buildings owned by Essex County Council's Youth Services, with whom we work in partnership.



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*'I cannot commend your staff highly enough. The elements that stood out were the diverse selection of creativity, it was stimulating and invoked discussion and most importantly laughter. A good emotion to express. The work Accuro does is essential and promotes inclusiveness and a strong sense of self-worth for the clients involved'.*

*(Source: Cath Mackay – Essex County Council District and Community Commissioner 2019)*

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# ACCURO (CARE SERVICES)

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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### FINANCIAL REVIEW

#### Financial Statements

The financial statements illustrate a net surplus in 2018/19 of £1,993 in contrast to a deficit of £42,591 in the previous financial year. The adequate level of reserves meant that, in this financial year, the Board was able to invest resources in building the team, and in improving the IT, financial and administrative systems of the charity.

#### Going Concern

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

#### Reserves policy

The charity aims to maintain a minimum of 3 months' unrestricted income, based on the previous financial year's turnover. This reflects the requirement on Trustees to maintain sufficient reserves to meet unforeseen circumstances and to ensure that, should the Charity / Company Limited by Guarantee need to be wound up, it can meet the organisation's financial obligations. The directive for unrestricted reserves is recorded in the Board Minutes.

A minimum rolling capital reserve balance of £10,000 is to be held to fund future capital expenditure.

Restricted reserves can only be used for a purpose or remit within the overall charitable aims and they can only be carried forward as reserves if the terms of the funding apply. The Trustees will review the Reserves Policy annually.

The unrestricted reserves balance as at 31<sup>st</sup> March 2019 was £287,875 in keeping with the Reserves Policy.



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**"You are a highly valued support for our family and have helped us cope in  
the darkest of times when we felt alone."**

(Source: Accuro Stakeholder Survey Nov 16)

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#### Investment policy

The Memorandum and Articles of Association enable the organisation to make investments at the discretion of the Trustees. The current policy is to invest surplus funds in a range of charity accounts with robust financial institutions. None should contain more than the £85,000 guaranteed by the FSCS.

#### Financial Management

Responsibility for managing the organisation's finances rests with Trustees. Authority is delegated to the Chief Executive Officer to the control of day to day income and expenditure.

#### Funding Streams of £10,000 and above in 2018/2019

Action for Children	£216,528
Garfield Weston	£25,000
Games Aid	£23,680
Clothworkers Foundation	£15,000
Essex County Council – Shortbreaks Capital Fund	£12,000
Children In Need	£10,000
Big Lottery	£10,000

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## **ACCURO (CARE SERVICES)**

### **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

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#### **Principles Risks and Uncertainties**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. Accuro operates a Risk Management Policy alongside a Risk Register which is reviewed regularly by the Board where the prevention and mitigation of risk is actioned.

#### **Plans for Future Periods**

Having signed a 5-year lease for Tocher House, our head office, in February 2018 we intend to increasingly use our premises to provide services in the local community. We will continue to make strides in increasing our ability to raise income from a diverse range of sources and, in time, hope to launch new projects when we are comfortable that we can manage them sustainably.

#### **Funds Held as Custodian Trustee on Behalf of Others**

There are no arrangements in place where trustees act as custodians for third parties.



## ACCURO (CARE SERVICES)

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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#### STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of Accuro (Care Services) for the purposes of Company Law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with statutory requirements and accepted accounting practice.

Company Law requires the preparation of financial statements each year that provide a true and fair view of the state of affairs of the charitable company and of the incoming resources and the application of funds. This includes detailing the income and expenditure of the charitable company for the period. In preparing financial statements, the Trustees are required to;

- Select suitable accounting practices and apply them consistently
- Observe the methods and principals in the Charity Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions of part 15 of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

Signed on behalf of the Board of Trustees;



David McConnell - Chairman of the Governing Board

Date: 10/9/19



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"Staff genuinely care about and accept the children, offering the opportunity to socialise and have activities that they couldn't otherwise find."

(Source: Accuro Stakeholder Survey Nov 16)

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## ACCURO (CARE SERVICES)

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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I report to the trustees on my examination of the accounts of Accuro (Care Services) ("the Company") for the year ended 31 March 2019.

#### Responsibilities and basis of report

As the charity trustees of the Company (and also its directors 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 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Helena Wilkinson FCA DChA

For and on behalf of Price Bailey LLP  
Causeway House  
1 Dane Street  
Bishop's Stortford  
Hertfordshire  
CM23 3BT

Date: 16 Sept 2019

## ACCURO (CARE SERVICES)

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Income from:</b>					
Donations	3	98,359	83,364	181,723	185,397
Charitable activities	6	16,057	224,142	240,199	227,965
Investments	5	1,109	-	1,109	140
Other fundraising activities	4	24,426	11,920	36,346	15,300
<b>Total income</b>		<b>139,951</b>	<b>319,426</b>	<b>459,377</b>	<b>428,802</b>
<b>Expenditure:</b>					
Cost of raising funds	7	82,256	-	82,256	44,155
Charitable activities	8	91,635	283,493	375,128	427,598
<b>Total expenditure</b>		<b>173,891</b>	<b>283,493</b>	<b>457,384</b>	<b>471,753</b>
<b>Net (expenditure)/income</b>		<b>(33,940)</b>	<b>35,933</b>	<b>1,993</b>	<b>(42,951)</b>
Transfers between funds		34,562	(34,562)	-	-
Net movement in funds		622	1,371	1,993	(42,951)
<b>Total funds brought forward</b>		<b>287,253</b>	<b>31,940</b>	<b>319,193</b>	<b>362,144</b>
<b>Total funds carried forward</b>		<b>287,875</b>	<b>33,311</b>	<b>321,186</b>	<b>319,193</b>

All of the company's activities are classed as continuing.

The company had no gains or losses other than those shown above.

The notes of pages 17 to 28 form part of these accounts.

## ACCURO (CARE SERVICES)

### BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2019

	Note	£	2019	£	£	2018	£
<b>Tangible fixed assets</b>							
Tangible assets	13			29,894			12,160
<b>Current assets</b>							
Debtors	14		42,096			35,631	
Bank accounts			266,401			286,941	
			<u>308,497</u>			<u>322,572</u>	
<b>Creditors</b>							
Amounts falling due within one year	15		<u>17,205</u>			<u>15,539</u>	
				291,292			307,033
<b>Total assets less current liabilities</b>				<u>321,186</u>			<u>319,193</u>
<b>Net assets</b>				<u>321,186</u>			<u>319,193</u>
<b>Capital and reserves</b>							
Unrestricted funds				287,875			288,574
Restricted funds				33,311			30,619
	17			<u>321,186</u>			<u>319,193</u>

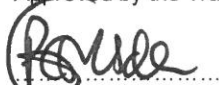
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Trustees on:

  
Treasurer/Trustee

Company registration number: 04507249

The attached notes form part of these financial statements.

## ACCURO (CARE SERVICES)

### STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
<b>Cash flows from operating activities:</b>		
Surplus/(deficit) for the financial year	1,993	(42,951)
<b>Adjustments for:</b>		
Depreciation of tangible assets	12,825	5,408
Investment Income	(1,109)	(140)
(Decrease)/increase in debtors	(6,464)	12,979
Increase in creditors	1,665	3,295
<b>Net cash generated from operating activities</b>	<b>8,910</b>	<b>(21,409)</b>
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets	(30,559)	(12,878)
Income from investments	1,109	140
<b>Net cash from investing activities</b>	<b>(29,450)</b>	<b>(12,738)</b>
Net decrease in cash and cash equivalents	(20,540)	(34,147)
Cash and cash equivalents at the beginning of the year	286,941	321,088
<b>Cash equivalents at the end of the year</b>	<b>266,401</b>	<b>286,941</b>



## **ACCURO (CARE SERVICES)**

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

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#### **1. GENERAL INFORMATION**

Accuro (Care Services) is a UK registered charity, limited by guarantee, registered at the address given on the first page of these financial statements.

The principal activity of the charity is to provide opportunities for individuals with learning difficulties to interact and socialise with one another.

#### **2. ACCOUNTING POLICIES**

##### **Basics of accounting**

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

Accuro (Care Services) meets the definition of a public benefit entity under FRS 102. Assets and liabilities recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Income**

Donations and grants are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on activities on a basis consistent with use of resources.

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Furniture and Equipment – straight line over 3 years  
Leasehold Improvements – over the term of the lease

##### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Leasing**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to Statement of Financial Activities as incurred.

## ACCURO (CARE SERVICES)

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

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#### Pension costs

The company operates a defined contribution pension scheme. Contributions payable are charges to the Statement of Financial Activities in the period to which they relate.

#### Taxation

The company is exempt from corporation tax on its charitable activities.

#### 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.

Trade and other debtors, cash at bank and creditors are recognised at cost which is their fair value and fixed assets are valued at cost less depreciation.

#### 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. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

#### Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Cash at bank and in hand

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

### 3. DONATIONS

Voluntary income received during the year as follows:

	2019 £	2018 £
Grants	133,723	160,157
Donations and gift aid	48,000	25,240
	<hr/>	<hr/>
	181,723	185,397
	<hr/>	<hr/>

### 4. OTHER FUNDRAISING ACTIVITIES

	2019 £	2018 (restated) £
Fundraising events	36,346	15,300
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## ACCURO (CARE SERVICES)

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

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#### 5. INVESTMENTS

	2019 £	2018 £
Deposit account interest	1,109	140

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#### 6. CHARITABLE ACTIVITIES

	2019 £	2018 (restated) £
Commissioned income	216,528	213,138
Fees	16,057	10,509
Project activities	2,969	4,318
Trip income	4,645	-
	240,199	227,965

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#### 7. COST OF RAISING FUNDS

	2019 £	2018 (restated) £
Staff related expenditure	68,004	37,807
Other direct fundraising expenditure	11,086	2,306
Fundraising expenses	3,166	4,042
	82,256	44,155

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#### 8. COST OF CHARITABLE ACTIVITIES

	2019 £	2018 (restated) £
Staff related direct expenditure	158,440	194,724
Other direct expenditure	36,068	57,981
Support costs (see note 9)	180,620	174,893
	375,128	427,598

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## ACCURO (CARE SERVICES)

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

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#### 9. SUPPORT COSTS

	2019 £	2018 (restated) £
Staff costs	92,273	96,076
Other support costs	82,887	73,805
Governance	5,460	5,012
	<hr/>	<hr/>
	180,620	174,893
	<hr/>	<hr/>

#### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits paid for the year ended 31 March 2019 or for the year ended 31 March 2018.

#### 11. NET INCOME FOR THE YEAR

This is stated after charging (excluding VAT):

	2019 £	2018 £
Staff pension contributions	9,880	9,555
Depreciation	12,825	5,407
Independent Examinations fees	2,120	2,060
Operating leases rentals - land and buildings	27,500	20,145
	<hr/>	<hr/>

#### 12. STAFF COSTS

	2019 £	2018 £
Wages and salaries	294,806	303,751
Social security costs	14,032	15,290
Other pension costs	9,880	9,555
	<hr/>	<hr/>
	318,718	328,596
	<hr/>	<hr/>



## ACCURO (CARE SERVICES)

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

The average number of employees during the year, calculated on the basis of average head count, was as follows:

	2019	2018
Number of staff	62	75

No employee received emoluments exceeding £60,000 during either of the above years.

The key management personnel of the Charity comprise the Trustees and key management team as listed on page 3. The total amount of employee benefits (including employer pension and employer national insurance contributions) received by the key management team for their services to the Charity was £85,517 (2018: £81,257).

#### 13. TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Furniture and Equipment £	Total
<b>Cost</b>			
At 1 April 2018	-	58,549	58,549
Additions	26,002	4,557	30,559
As at 31 March 2019	26,002	63,106	89,108
<b>Depreciation</b>			
At 1 April 2018	-	46,389	46,389
Charge for the year	6,501	6,324	12,825
As at 31 March 2019	6,501	52,713	59,214
<b>Net book value</b>			
As at 31 March 2019	19,502	10,393	29,894
As at 31 March 2018	-	12,160	12,160

#### 14. DEBTORS

	2019 £	2018 £
Trade debtors	18,642	19,946
Other debtors	23,454	15,685
	42,096	35,631

## ACCURO (CARE SERVICES)

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

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#### 15. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	10,199	7,368
Sundry creditors	3,146	2,453
Other taxes and social security	3,860	5,718
	<hr/>	<hr/>
	17,205	15,539
	<hr/>	<hr/>

#### 16. PENSION COMMITMENTS

The company contributes to a defined contribution pension scheme for the benefit of employees. The amounts included in the accounts represent the contributions paid during the year, which were £9,880 (2018: £9,555). At the balance sheet date £nil (2018: £Nil) were payable to the fund at the balance sheet date.

## ACCURO (CARE SERVICES)

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

#### 17. INFORMATION ON FUNDS

	1 April 2018	Income	Expenditure	Transfers between funds	31 March 2019
<b>Unrestricted funds</b>					
General Fund	240,093	137,871	(160,557)	8,520	225,927
General Fund – Fixed Assets	12,160	-	(12,825)	30,559	29,894
Designated – Saturday Club fund	25,000	2,080	(509)	(4,517)	22,054
Designated – fixed asset fund	10,000	-	-	-	10,000
	<u>287,253</u>	<u>139,951</u>	<u>(173,891)</u>	<u>34,562</u>	<u>287,875</u>
<b>Restricted funds</b>					
Adult Friendship Scheme	-	48,798	(38,002)	-	10,796
Action for Children	-	216,528	(209,309)	-	7,219
Gardening Grant	7,560	-	-	(7,560)	-
Under 19 Residential	5,605	-	(5,605)	-	-
Saturday Play West End Show	500	100	(600)	-	-
Adult Residential	1,000	-	-	(1,000)	-
Cool Connections Residential	4,000	-	(4,000)	-	-
General restricted fund	13,275	2,500	(14,916)	-	859
Tocher House Repairs	-	30,500	(2,221)	(26,002)	2,277
Youth Volunteer	-	5,000	(5,000)	-	-
Loughton Youth Group	-	1,000	-	-	1,000
Holiday Project Wages	-	10,000	(3,840)	-	6,160
Holiday Project Wages	-	5,000	-	-	5,000
	<u>31,940</u>	<u>319,426</u>	<u>(283,493)</u>	<u>34,562</u>	<u>33,312</u>
<b>Total Funds</b>	<u>319,193</u>	<u>459,377</u>	<u>(457,384)</u>	<u>-</u>	<u>321,186</u>

The funds received for Tocher House Repairs were spent on leasehold improvements to the premises and therefore now recognised in the general fixed asset fund. In regards to the Gardening Grant and Adult Residential permission was obtained from the funder to use the underspend for general running costs.

## **ACCURO (CARE SERVICES)**

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

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Accuro would like to draw special attention to the following restricted fund donors:

#### **Adult Friendship Scheme**

This scheme provides support to adults with a disability in the Harlow and Uttlesford areas. Following discussions with funders, it was agreed that monies originally allocated to our Gardening Project and for an Adult Residential could be utilised to support general AFS activities. During the financial year funds were also received from the Axis Foundation to help meet AFS's transport needs.

#### **Action for Children**

Accuro has been contracted by Action for Children, to deliver Shortbreak Services on behalf of Essex County Council. As a result, funding has been received during the 2018-19 financial year to run the following charitable activities:

- **Cool Connections**  
Meeting in Harlow, this youth group provides for 11-19 year olds on the autistic spectrum. The group undertakes a wide range of leisure and social opportunities in a supported and safe environment
- **Holiday Scheme**  
This scheme provides a range of activities and outings, during the school holidays, for 8-19 year olds with a disability
- **Loughton Youth Group**  
Meeting in the Loughton area, this project provides a youth group for 11-19 years olds with a disability and offers a range of social and leisure activities
- **Saturday Play Club Scheme**  
Working across two sites in Saffron Walden this scheme provides a range of physical and sensory activities to 8-19 year olds
- **U19's Scheme**  
This scheme welcomes 11-19 year olds with disabilities in the Uttlesford and Harlow areas and provides social and leisure activities in supported and safe environments

During each activity genuine respite is provided to parents, carers and siblings.

#### **Gardening Grant**

Funding received for this project was discussed with the funders and agreed that it could be utilised for the Adult Friendship Scheme.

#### **Under 19 Residential**

Funding received to take members away for an annual residential holiday at Centre Parcs, Thetford

#### **Saturday Play Club West End Show**

Funding received to take members to experience the London West End show: 'Wicked'

#### **Adult Residential**

Funding received for this project was discussed with the Funders and agreed that it could be utilised to support general Adult Friendship Scheme activities.

#### **Cool Connections Residential**

Funding received to take members away for an annual residential holiday at Potters in Norfolk.

#### **General Restricted Funds**

Funding received to cover core costs.

## **ACCURO (CARE SERVICES)**

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

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#### **Tocher House Repairs**

Funding received from various sources for the leasehold improvements and general repair work to the building.

#### **Youth Volunteers**

Funded received from Essex Community Foundation through the youth social action fund (ECF#1 will) to assist with youth volunteering.

#### **Loughton Youth Group**

Funding received to support members in the Loughton Youth Group.

#### **Holiday Project Wages**

Funding received from Children in Need to fund staff wages for the holiday project.

#### **Holiday Project Wages**

Funding received from Aviva to fund staff wages for the holiday project in Summer 2019.



## ACCURO (CARE SERVICES)

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

#### Prior Year

	1 April 2017	Income	Expenditure	Transfers between funds	31 March 2018
<b>Unrestricted funds</b>					
General Fund	272,279	112,429	(150,740)	18,285	252,253
Designated – Saturday Club fund	50,000	1,330	(590)	(25,740)	25,000
Designated – fixed asset fund	10,000	-	-	-	10,000
	<u>332,279</u>	<u>113,759</u>	<u>(151,330)</u>	<u>(7,455)</u>	<u>287,253</u>
<b>Restricted funds</b>					
LSF	29,865	12,782	(28,352)	(14,295)	-
Adult Friendship Scheme	-	47,793	(59,398)	11,605	-
Action for Children	-	213,138	(222,623)	9,485	-
Gardening Grant	-	7,560	-	-	7,560
Under 19's Scheme	-	7,342	(1,737)	-	5,605
Saturday Play West End Show	-	500	-	-	500
Adult Residential	-	1,000	-	-	1,000
Cool Connections Residential	-	4,000	-	-	4,000
General restricted fund	-	20,928	(8,313)	660	13,275
<b>Total Funds</b>	<u>362,144</u>	<u>428,802</u>	<u>(471,753)</u>	<u>-</u>	<u>319,193</u>

#### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Tangible assets	29,894	-	29,894
Current assets	275,186	33,311	308,497
Current liabilities	(17,205)	-	(17,205)
	<u>287,875</u>	<u>33,311</u>	<u>321,186</u>

## ACCURO (CARE SERVICES)

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

#### Prior Year

	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Tangible assets	12,160	-	12,160
Current assets	291,953	30,619	322,572
Current liabilities	(15,539)	-	(15,539)
	<u>288,574</u>	<u>30,619</u>	<u>319,193</u>

#### 19. OTHER FINANCIAL COMMITMENTS

At 31 March 2019, the charity had annual commitments under not cancellable operating leases (excluding VAT) as follows:

	2019		2018	
	Land and Buildings £	Others £	Land buildings £	Other £
Leases expiring:				
Within one year	27,500	-	27,500	-
Within two and five years	82,500	-	110,000	-

#### 20. CONTROLLING PARTY

The charity is controlled by its Trustees.

#### 21. RELATED PARTY TRANSACTIONS

There are no related party relationships and transactions to be disclosed in the financial statements.

#### 22. COMPANY LIMITED BY GUARANTEE

Every member (who are the Trustees of the charity) promises, if the Charity is dissolved while they are members, or within twelve months after they cease to be a member, to contribute such sum (not exceeding £1) as may be demanded of them, towards the payment of the debts and liabilities of the Charity incurred before they cease to be a member, and of the costs, charges and expenses of winding up.

## ACCURO (CARE SERVICES)

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

#### 23. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Income Funds £	Total Funds 2018 £
<b>Income from:</b>			
Donations	93,533	91,864	185,397
Charitable activities	4,816	223,149	227,965
Investments	140	-	140
Other trading activities	15,270	30	15,300
<b>Total income</b>	<b>113,759</b>	<b>315,043</b>	<b>428,802</b>
<b>Expenditure:</b>			
Cost of raising funds	44,155	-	44,155
Charitable activities	107,175	320,423	427,598
<b>Total expenditure</b>	<b>151,330</b>	<b>320,423</b>	<b>471,753</b>
<b>Net income/(expenditure)</b>	<b>(37,571)</b>	<b>(5,380)</b>	<b>(42,951)</b>
Transfers between funds	(7,455)	7,455	-
Net movement in funds	(45,026)	2,075	(42,951)
<b>Total funds brought forward</b>	<b>332,279</b>	<b>29,865</b>	<b>362,144</b>
<b>Total funds carried forward</b>	<b>287,253</b>	<b>31,940</b>	<b>319,193</b>