

THE CARE FORUM

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

THE CARE FORUM

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THE CARE FORUM

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2019

Trustees	J Allen G Barnes (appointed 27 November 2018) R Butcher D Cottam M Dear S Elmer (resigned 20 November 2018) T Gillespie R Mayall G Podmore
Company registered number	03170666
Charity registered number	1053817
Registered office	The Vassall Centre Gill Avenue Bristol BS16 2QQ
Company secretary	Morgan Daly, from 10 May 2019 Vicki Morris, until 10 May 2019
Senior management team	Morgan Daly, Director of Community Services, Chief Executive from 10 May 2019 Vicki Morris, Chief Executive until 10 May 2019 Beccy Wardle, Director of Individual Services, until 30 April 2019 Kevin Peltonen-Messenger, Director of Individual Services, started 6 May 2019
Independent auditors	Bishop Fleming LLP Chartered Accountants Statutory Auditors 16 Queen Square Bristol BS1 4NT
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Quality Solicitors Burroughs Day 18-21 Queen Square Bristol BS1 5PT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

The Trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their annual report together with the audited financial statements of The Care Forum for the year ended 31 March 2019. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of 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).

OBJECTIVES AND ACTIVITIES

a. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

The Care Forum (TCF) is an independent not for profit organisation working predominantly in Bristol, South Gloucestershire, Bath & North East Somerset, Swindon and North Somerset.

Mission: TCF works to promote health and wellbeing for all and to challenge inequalities in health and social care policy and services.

Vision: TCF's vision is that local, diverse communities can achieve and maintain good health and wellbeing, and care for themselves and each other.

Charitable Objects: TCF's charitable objectives are as follows:

1. To promote, protect and preserve the health and social welfare of all people, principally but not exclusively within the south west region.
2. To build the capacity of health and social care groups and organisations and to provide them with the support, information and services to participate in the development and planning of local health, social and community services.
3. To support individuals to access services promoting health and wellbeing, by the provision of information, advocacy, brokerage and similar activities.
4. To promote, organise and facilitate co-operation and partnership working between the social sector, statutory and other relevant bodies in the achievement of the above purposes within the area of benefit.

For the purposes of this:

(a) "all people" means everyone in a community regardless of disability, race, religion or belief, gender, age, sexual orientation or socio-economic status,

(b) "social sector" means charities, voluntary organisations, social enterprises and not for profit organisations

The Care Forum aims to be an effective, innovative and responsive organisation, which brings evidence-based intelligence and best practice together to empower our members, communities and individuals, to tackle inequality and influence improvement in the planning and delivery of health and social care services.

The key facets of TCF's work are:

- Effectiveness
- Quality assurance
- Partnership working

The Trustees have had due regard to the guidance published by The Charity Commission on Public Benefit when deciding the activities that the organisation should undertake.

THE CARE FORUM

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2019

The Care Forum specialises in the field of health and social care, providing services to individuals, representing the views of communities and diverse groups of users, and supporting the voluntary and community sector to provide and influence health and social care interventions. TCF activities fall into four broad categories:

- Direct provision of services to individuals; primarily through information and signposting, advocacy and social prescribing.
- Involving and promoting the opinions, views, needs and aspirations of local people in the development and delivery of health and social care, with a view to improving service delivery and meeting the needs of those communities most affected by health inequalities; primarily through Healthwatch.
- Facilitating, supporting and developing the voluntary and community sector's involvement in and influence of service delivery within health and social care; primarily through our membership offer and voluntary sector support services.
- Provision of volunteer opportunities for local people, with a view to increasing personal self-esteem and wellbeing, skills, confidence and readiness to work.

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES

The charity continues to carry out activities in pursuit of meeting its aims and objectives. It has provided regular and relevant information, support and facilitated networks for its target groups to meet and participate in consultation and strategic planning and has engaged with public agencies at a strategic level.

The Care Forum continues to deliver four Healthwatch contracts in Bristol, South Gloucestershire, Bath & North East Somerset and Swindon, developing work plans to consult and in turn evidence change and impact within services. The advisory/executive groups continue to set the priorities within each local Healthwatch and each continue to deliver a communications strategy, a community engagement strategy and action plan, and a work plan formed from priorities within the Health and Wellbeing Strategies in each area; including the Joint Strategic Needs Assessment, the CCG priorities and health inequalities. Each Healthwatch work plan remains open to allow capacity for future themes that emerge from hearing what the public have to say on their health and social care services.

The Care Forum continues to deliver local authority funded advocacy services for social care and NHS complaints. The Care Forum's advocates have also continued to deliver spot purchase work and new self-advocacy workshops. Additionally The Care Forum works with SEAP and SARI to deliver the AVoice advocacy service for vulnerable victims of crime.

The Care Forum has a social prescribing contract for the Greater Fishponds area of Bristol – 'Ways to Wellbeing' which is part of the city-wide SPEAR project. It also delivers a community development project for older people in Greater Fishponds, funded by the Bristol Aging Better (BAB) project.

Volunteering continues to be a central activity for the charity, with over 120 volunteers providing volunteer support for the organisation. Volunteers provide support in most areas of the organisation, including in the advocacy team; in Well Aware; in the social prescribing team and in generic IT and administration. Volunteers are also instrumental in the delivery of each Healthwatch contract and there are a significant number of volunteers and representatives across Bristol, Bath and North East Somerset, South Gloucestershire and Swindon.

Well Aware is commissioned by the local authorities and CCGs in Bristol and South Gloucestershire, The Well Aware service provides the information and signposting to a range of different people through the website and telephone helpline service. The website was redesigned, updated and relaunched in Autumn 2017 and continues to grow not only in terms of organisations added but also in the number of visitors; it now receives over 85,000 contacts per year. Additionally the Well Aware team also administer the First Contact project for Bristol Aging Better (BAB) supporting quick access to local services for older people in Bristol.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019

The Care Forum's Voluntary Sector Services team continue to work in South Gloucestershire, Bristol and North Somerset to develop and support the effective involvement of VCSE groups in planning, delivery and evaluation of local policy and practice. In the financial year a new project building capacity within the VCSE sector to deliver an Age Friendly City was established, working in partnership with Bristol Community Health, BS3 Community, Barton Hill Settlement and North Bristol Advice Service.

FINANCIAL REVIEW

a. REVIEW

The organisation has performed in accordance with its strategic and financial plan. In the year we have continued to review the organisational structure to ensure the efficient allocation of resources to achieve the charity's objectives.

b. RESERVES POLICY

Reserves are the resources the charity has or can make available to spend, for any or all of the charity's purposes, once it has met its commitments and covered its other planned expenditure.

The Trustees consider that unrestricted funds are needed:

- a) To provide funds which can be designated to specific projects to enable those projects to be undertaken at short notice.
- b) To cover three to six months' operating costs
- c) To protect it from insolvency
- d) To prevent serious disruption to its charitable work
- e) To meet any shortfall between the anticipated income of the charity and its budgeted outgoings and its unforeseen expenditure.
- f) To replace assets as necessary

The reserves required at current operating levels would amount to between £349,000 and £697,000. The level of unrestricted reserves at the end of the financial year was £495,321.

The level of reserves is monitored and reviewed by the Trustees and reported as part of The Care Forum Annual Report.

c. INVESTMENT POWERS

Under the Memorandum and Articles of Association, the Charity has the power to make any investment which Trustees see fit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. STATUS

The Care Forum is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 3170666, and its charity number is 1053817.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

As set out in the Memorandum and Articles of Association, the Board of Trustees (who are directors for the purpose of company law) consists of no less than five members.

At every Annual General Meeting of the company one third of the Trustees must retire from office. The Trustees to retire are those who have been longest in office since their last election or re-election.

A retiring member is eligible for re-election.

The charitable company may, by ordinary resolution, elect a person to act as an additional Trustee and may also determine the rotation in which any additional Trustees are to retire. The Board of Trustees have power at any time to appoint any person to be a Trustee. A Trustee so appointed may only hold office until the next Annual General Meeting and, if not re-elected at that meeting, ceases to hold office.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

All new Trustees undertake an induction process, including an awareness of their governance responsibilities. Trustees are also offered the opportunity to attend other relevant training courses.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Care Forum is managed by an elected Board of Trustees. The post of Company Secretary, which is appointed by the Board, is carried out by the Chief Executive. The Chief Executive manages a team of 39 paid staff. An average of 120 volunteers work across the organisation's projects and activities.

The Care Forum works in partnership with local authorities, Sustainable Transformation Partnerships (STP), Clinical Commissioning Groups (CCG), NHS Trusts and other public agencies including a range of voluntary organisations in the pursuit of its charitable objectives.

e. RISK MANAGEMENT

Internal risks are minimised by the implementation of effective internal control procedures which ensure appropriate authorisation of all transactions and projects, and consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed for their continuing effectiveness. A formal review of external and internal business risks is carried out by the senior management team on an ongoing basis during the financial year, with mitigation procedures then being proactively implemented.

PLANS FOR FUTURE PERIODS

INFORMATION ON FUTURE FUNDRAISING POLICIES

In the coming year, the charity intends to retain and extend its core business activities, whilst recognising government policies on austerity will inevitably mean finding ways to do more with reducing resources. In the coming financial year several large contracts will end, for which The Care Forum will need to re-tender. The Care Forum will also be seeking new opportunities to extend and develop its service offer.

CONTRIBUTION OF VOLUNTEERS

During the year The Care Forum used the services of on average 120 regular volunteers to support its work. If this work were provided by paid staff, it would amount to around £250,000 of added value.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2019**

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of The Care Forum for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS

The auditors, Bishop Fleming, have indicated their willingness to continue in office and a resolution to re appoint them will be proposed at the annual general meeting.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees, on 23/07/19 and signed on their behalf by:



R Mayall, Chair

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CARE FORUM

OPINION

We have audited the financial statements of The Care Forum (the 'charity') for the year ended 31 March 2019 set out on pages 10 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CARE FORUM

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE CARE FORUM

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Butler FCA DChA (Senior Statutory Auditor)
for and on behalf of
Bishop Fleming LLP
Chartered Accountants
Statutory Auditors
16 Queen Square
Bristol
BS1 4NT
26 July 2019

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:					
Charitable activities	2	1,441,486	60,792	1,502,278	1,478,632
Other trading activities		-	1,744	1,744	1,764
Investments		-	3,120	3,120	2,468
TOTAL INCOME		1,441,486	65,656	1,507,142	1,482,864
EXPENDITURE ON:					
Charitable activities	3	1,378,498	30,799	1,409,297	1,431,574
TOTAL EXPENDITURE		1,378,498	30,799	1,409,297	1,431,574
NET INCOME BEFORE TRANSFERS		62,988	34,857	97,845	51,290
Transfers between Funds	11	(11,405)	11,405	-	-
NET INCOME		51,583	46,262	97,845	51,290
NET MOVEMENT IN FUNDS		51,583	46,262	97,845	51,290
RECONCILIATION OF FUNDS:					
Total funds brought forward		26,180	449,059	475,239	423,949
TOTAL FUNDS CARRIED FORWARD		77,763	495,321	573,084	475,239

All activities relate to continuing operations.

The notes on pages 13 to 22 form part of these financial statements.

THE CARE FORUM
REGISTERED NUMBER: 03170666

BALANCE SHEET
AS AT 31 MARCH 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	7		-		-
CURRENT ASSETS					
Debtors	8	103,822		45,302	
Cash at bank and in hand		544,918		520,323	
		<u>648,740</u>		<u>565,625</u>	
CREDITORS: amounts falling due within one year	9	<u>(75,656)</u>		<u>(90,386)</u>	
NET CURRENT ASSETS			<u>573,084</u>		475,239
NET ASSETS			<u>573,084</u>		<u>475,239</u>
CHARITY FUNDS					
Restricted funds	11		77,763		26,180
Unrestricted funds	11		495,321		449,059
TOTAL FUNDS			<u>573,084</u>		<u>475,239</u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 23/07/19 and signed on their behalf, by:



R Mayall, Chair

The notes on pages 13 to 22 form part of these financial statements.

THE CARE FORUM

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash provided by operating activities	13	<u>21,475</u>	<u>40,195</u>
Cash flows from investing activities:			
Bank interest received		<u>3,120</u>	<u>2,468</u>
Net cash provided by investing activities		<u>3,120</u>	<u>2,468</u>
Change in cash and cash equivalents in the year		24,595	42,663
Cash and cash equivalents brought forward		<u>520,323</u>	<u>477,660</u>
Cash and cash equivalents carried forward	14	<u>544,918</u>	<u>520,323</u>

The notes on pages 13 to 22 form part of these financial statements.

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

1. ACCOUNTING POLICIES

1.1 CHARITY INFORMATION

The Care Forum is a company limited by guarantee and a charity, registered at the Charity Commission in England and Wales. The principal office is The Vassall Centre, Gill Avenue, Bristol, BS16 2QQ.

1.2 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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.

The Care Forum meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.3 COMPANY STATUS

The charity is a company limited by guarantee. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

1.4 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.5 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.6 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

1. ACCOUNTING POLICIES (continued)

1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	- 25% straight line
Office equipment	- 25% straight line

1.8 OPERATING LEASES

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

1.9 FINANCIAL INSTRUMENTS

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Financial instruments includes cash at bank, trade debtors, accrued income from financial instruments (comprising dividends and interest due from investments), trade creditors and accrued expenditure.

1.10 PENSIONS

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.11 TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.12 CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

2. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Grants receivable	1,175,069	-	1,175,069	1,213,960
Service level agreements	238,056	10,669	248,725	208,419
Members subscriptions	-	3,340	3,340	3,255
Additional commissioned services	28,361	46,783	75,144	52,998
	<u>1,441,486</u>	<u>60,792</u>	<u>1,502,278</u>	<u>1,478,632</u>
Total 2018	<u>1,449,094</u>	<u>29,538</u>	<u>1,478,632</u>	

GRANTS RECEIVABLE

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Advocacy Service	450,555	-	450,555	489,167
Healthwatch	501,855	-	501,855	625,438
Voice and Influence Partnership	105,000	-	105,000	-
Bristol Ageing Better	117,659	-	117,659	99,355
	<u>1,175,069</u>	<u>-</u>	<u>1,175,069</u>	<u>1,213,960</u>

SERVICE LEVEL AGREEMENTS

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Clinical Commissioning Groups	75,160	4,389	79,549	81,974
Bath and North East Somerset Council	7,635	-	7,635	7,447
Bristol City Council	82,622	6,280	88,902	65,779
South Gloucestershire Council	72,639	-	72,639	53,219
	<u>238,056</u>	<u>10,669</u>	<u>248,725</u>	<u>208,419</u>

THE CARE FORUM

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

3. CHARITABLE EXPENDITURE

	Voluntary Sector Services £	Advocacy Services £	Ways to Wellbeing £	Healthwatch £	Information Services £	V & I £	BAB £	Central costs £	2019 £	2018 £
Costs directly allocated to activities										
Wages and salaries	65,988	237,127	35,259	335,487	67,966	28,049	87,713	-	857,589	934,771
Training and development	751	3,865	1,653	5,450	620	272	2,394	-	15,005	13,824
Other project costs	231	144,736	-	9,292	2,806	34	-	-	157,099	169,212
Subscriptions and publications	566	765	87	979	329	89	598	-	3,413	5,496
Executive expense	-	7	9	82	20	9	24	-	151	430
Project partners	-	76,992	2,500	3,000	375	62,175	5,000	-	150,042	92,262
Travel and meeting costs	3,183	6,284	463	13,001	1,230	1,056	1,455	-	26,672	24,875
Volunteer expenses	(7)	2,160	137	4,072	-	-	976	(18)	7,320	8,010
Recruitment	192	758	111	1,955	318	1,599	1,107	-	6,040	5,741
Support costs allocated to activities										
Premises costs	4,873	17,361	2,809	18,634	5,947	2,924	7,164	4	59,716	57,283
General office costs	4,650	14,269	4,244	24,565	5,372	3,889	5,717	(1,306)	61,400	47,595
Communications	896	3,503	705	4,978	1,360	615	1,389	-	13,446	12,161
Consultancy	-	2,625	660	32,217	152	-	2,952	1,800	40,406	50,031
Legal and professional	258	816	72	638	-	151	183	-	2,118	2,057
Bank charges	-	-	-	-	-	-	-	108	108	113
Governance costs	-	-	-	-	-	-	-	4,393	4,393	7,713
Bad debts	-	-	-	-	-	-	-	4,148	4,148	-
Miscellaneous	231	-	-	-	-	-	-	-	231	-
Total	81,812	511,268	48,709	454,350	86,495	100,862	116,672	9,129	1,409,297	1,431,574

Support costs are allocated based on time spent.

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

4. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019 £	2018 £
Auditors' remuneration - audit	4,200	4,200
Auditors' remuneration - other services	2,340	2,340
Operating lease rentals	37,521	32,822
	<u> </u>	<u> </u>

During the year, no Trustees received any remuneration (2018: £NIL).

During the year, no Trustees received any benefits in kind (2018: £NIL).

3 Trustees received reimbursement of expenses amounting to £213 in the current year, (2018: 3 Trustees - £88).

5. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	758,180	826,716
Social security costs	58,810	63,745
Other pension costs	40,599	44,310
	<u> </u>	<u> </u>
	857,589	934,771
	<u> </u>	<u> </u>

During the prior year the charity made redundancy and termination payments amounting to £6,571.

The average number of persons employed by the charity during the year was as follows:

	2019 No.	2018 No.
Administrative staff	6	9
Management and direct service delivery staff	33	33
	<u> </u>	<u> </u>
	39	42
	<u> </u>	<u> </u>

Average headcount expressed as a full time equivalent:

	2019 No.	2018 No.
Total staff	29	30

No employee received remuneration amounting to more than £60,000 in either year.

6. TAXATION

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**
7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Total £
COST			
At 1 April 2018 and 31 March 2019	<u>1,156</u>	<u>14,513</u>	<u>15,669</u>
DEPRECIATION			
At 1 April 2018 and 31 March 2019	<u>1,156</u>	<u>14,513</u>	<u>15,669</u>
NET BOOK VALUE			
At 31 March 2019	<u>-</u>	<u>-</u>	<u>-</u>

8. DEBTORS

	2019 £	2018 £
Other debtors	91,692	32,690
Prepayments and accrued income	12,130	12,612
	<u>103,822</u>	<u>45,302</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other taxation and social security	23,634	19,991
Other creditors	34,344	20,820
Accruals and deferred income	17,678	49,575
	<u>75,656</u>	<u>90,386</u>

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

10. FINANCIAL INSTRUMENTS

	2019 £	2018 £
Financial assets		
Financial assets that are measured at amortised cost		
Cash at bank and in hand	544,918	520,323
Other debtors	91,692	34,260
	<u>636,610</u>	<u>552,141</u>
Financial liabilities measured at amortised cost		
Financial liabilities that are measured at amortised cost		
Accruals	(17,678)	(18,628)
	<u>(17,678)</u>	<u>(18,628)</u>

11. STATEMENT OF FUNDS**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
UNRESTRICTED FUNDS					
General Funds	449,059	65,656	(30,799)	11,405	495,321
	<u>449,059</u>	<u>65,656</u>	<u>(30,799)</u>	<u>11,405</u>	<u>495,321</u>
RESTRICTED FUNDS					
Healthwatch	8,201	501,855	(456,209)	(9,173)	44,674
Voluntary Sector Services	2,000	89,677	(82,240)	(967)	8,470
Advocacy	3,200	486,551	(486,161)	(415)	3,175
Information services	-	92,297	(86,892)	-	5,405
Voice and Influence Partnership	-	105,000	(101,052)	-	3,948
BAB	8,736	117,659	(117,047)	(850)	8,498
Ways to Wellbeing	4,043	48,447	(48,897)	-	3,593
	<u>26,180</u>	<u>1,441,486</u>	<u>(1,378,498)</u>	<u>(11,405)</u>	<u>77,763</u>
Total of funds	<u>475,239</u>	<u>1,507,142</u>	<u>(1,409,297)</u>	<u>-</u>	<u>573,084</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019**
11. STATEMENT OF FUNDS (continued)

Healthwatches Bath and North East Somerset, Bristol, Swindon and South Gloucestershire are the local consumer champions for people to have their say about health and social care services.

The Voluntary Sector Service enables voluntary and community organisations to participate in the strategic planning and improvement of health and social care services, by the provision of information, representation and networking.

Advocacy Services at The Care Forum provides support to people who wish to make a complaint about social services, NHS complaints, victims of crime, drugs and alcohol and mental health.

Information Services offer information about local and national services and organisations relating to health and well-being by the provision of Well Aware, an online database, and freephone telephone support.

The Voice and Influence Partnership (V & I) exists to help make sure that individuals, groups and communities whose voices are not always heard are listened to and are part of shaping Bristol's future.

Bristol Ageing Better (BAB) involves building capacity in local communities to develop and support an Age Friendly City. The project works with and for people over 50 in the City of Bristol and is funded by the Big Lottery Fund.

Ways to Wellbeing social prescribing services provide a non-medical "prescription" enabling clients to access community based facilities, groups and activities that can contribute to improving their mental health and well-being.

Transfers out of restricted funds represent projects which have been completed and delivered a surplus.

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
General Funds	413,524	64,874	(38,647)	9,308	449,059
RESTRICTED FUNDS					
Healthwatch	8,200	625,438	(621,911)	(3,526)	8,201
Voluntary Sector Services	-	75,104	(70,326)	(2,778)	2,000
Advocacy	1,239	496,614	(493,386)	(1,267)	3,200
Information Services	-	73,218	(71,937)	(1,281)	-
BAB	-	99,355	(90,163)	(456)	8,736
Ways to Wellbeing	986	48,261	(45,204)	-	4,043
	<u>10,425</u>	<u>1,417,990</u>	<u>(1,392,927)</u>	<u>(9,308)</u>	<u>26,180</u>

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

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	77,763	570,977	648,740
Creditors due within one year	-	(75,656)	(75,656)
	<u>77,763</u>	<u>495,321</u>	<u>573,084</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £
Current assets	69,032	496,593	565,625
Creditors due within one year	(42,852)	(90,386)	(90,386)
	<u>26,180</u>	<u>406,207</u>	<u>475,239</u>

13. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	97,845	51,290
Adjustment for:		
Bank interest received	(3,120)	(2,468)
Increase in debtors	(58,520)	(2,222)
Decrease in creditors	(14,730)	(6,405)
Net cash provided by operating activities	<u>21,475</u>	<u>40,195</u>

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019 £	2018 £
Cash in hand	544,918	520,323
Total	<u>544,918</u>	<u>520,323</u>

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

15. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The pension cost charge represents contributions payable by the charity to the fund and amounted to £40,599 (2018: £39,482). Contributions totalling £3,145 (2018: £9,293) were payable to the fund at the Balance Sheet date and are included in other creditors.

16. OPERATING LEASE COMMITMENTS

At 31 March 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	Land and buildings			Other
	2019	2018	2019	2018
	£	£	£	£
AMOUNTS PAYABLE:				
Within 1 year	22,500	22,500	6,850	6,850
Between 1 and 5 years	78,750	90,000	5,808	12,658
After more than 5 years	-	11,250	-	-
Total	101,250	123,750	12,658	19,508

17. RELATED PARTY TRANSACTIONS

Key Management Personnel

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. Total remuneration in respect of senior employees is £131,201 (2018: £186,403). As detailed in note 4 of the Financial Statements, the Trustees do not receive any remuneration.

Trustees memberships

The Trustees are members of the charity and each make the appropriate annual membership payment. During the year the Trustees, in aggregate, made monetary membership payments of £90 (2018: £70).

18. ACKNOWLEDGEMENTS

The Trustees gratefully acknowledge funding received from:

South Gloucestershire Council
 Bath & North East Somerset Council
 Bristol Council
 Swindon Council
 Somerset Council
 South Gloucestershire CCG
 Bristol CCG
 North Somerset CCG
 Avon & Somerset Police & Crime Commissioner
 Developing Health & Independence (DHI)
 Bristol Aging Better (Big Lottery Fund)
 Bristol Community Health