

Charity Registration No. 1174450

**KINGSCARE LEAGUE OF FRIENDS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# KINGSCARE LEAGUE OF FRIENDS

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# KINGSCARE LEAGUE OF FRIENDS

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2020

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The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The charity's objects are to promote any charitable purpose for the benefit of persons registered at Kingstelgton Medical Practice and, in addition, to provide support for those in need within the wider community. This includes the protection and preservation of health, the relief of those in need, sickness and distress and the provision of medical equipment and other services not normally provided by the national health or other statutory authorities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The achievements of the charity are outlined in the Chairman's report attached to these accounts.

#### **Financial review**

Income has increased this year, totalling £316,902 compared with £271,778 for the 12 months to 31 March 2019. During the year additional grants were received, to be utilised in relation to additional activities that the charity started offering in the previous year.

Expenditure has seen an increase this year, totalling £268,367 compared with £253,684 for the 12 months to 31 March 2019. During the year, there was a requirement for additional staff members to oversee the additional services undertaken from the previous year.

The total value of the charity's funds has increased from £250,954 at 1 April 2019 to £289,651 at 31 March 2020.

The trustees consider the charity's overall financial position to be satisfactory.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between twelve and eighteen month's unrestricted total expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The unrestricted funds available at the 31 March 2020 of £57,285 are the equivalent of twelve months worth of unrestricted expenditure.

#### **Investment Policy**

There are no restrictions on the charity's powers to invest, and the Trustees have not adopted an ethical investment policy. An Investment Committee is appointed annually to manage the authorised investments. The overall investment policy is to invest in a low to medium risk portfolio which will maximise income whilst protecting capital. Meetings are held as and when required to review the performance of the portfolio.

#### **Risk Management:**

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# KINGSCARE LEAGUE OF FRIENDS

## TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### Structure, governance and management

The charity is a charitable incorporated organisation and was registered with the Charities Commission on 10 July 2017 under the charity registration number 1174450 (England and Wales).

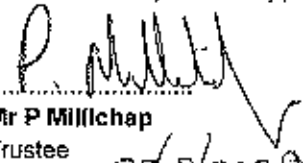
The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G P Wickham	
Mr D Rolison	
Dr M C Clarvis	
Mr M S Hill	(Resigned 23 January 2020)
Mr N Biggs	
Mr K Dainton	
Mrs L Leaman	(Resigned 21 October 2019)
Mr R Holliday	
Mr K Smith	
Mr James Patrick	(Resigned 23 January 2020)
Dr W Farrah	
Mr K Matthews	
Mr P Millchap	
Mr P Stevens	(Appointed 11 June 2020)

The Board of trustees regularly discusses the recruitment of new trustees for their experience, empathy and knowledge of the Trustees, and to keep the skills and composition of the trustees body as a whole and succession planning under review. New trustees may be sought by open advertisement or through dialogues with other institutions with similar objects.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company.

The trustees report was approved by the Board of Trustees.

  
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**Mr P Millchap**  
Trustee  
Dated: 28/8/2020 ..

# KINGSCARE LEAGUE OF FRIENDS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF KINGSCARE LEAGUE OF FRIENDS

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I report on the financial statements of the charity for the year ended 31 March 2020, which are set out on pages 4 to 20.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr P Beard ACA FCCA  
Damells Chartered Accountants  
Quay House  
Quay Road  
Newton Abbot  
Devon  
TQ12 2BU

Dated: .....

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# KINGSCARE LEAGUE OF FRIENDS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	11,606	213,667	225,273	10,817	185,862	196,669
Charitable activities	4	60,404	10,245	70,649	53,115	3,317	56,432
Other trading activities	5	20,300	-	20,300	18,310	-	18,310
Investments	6	630	-	630	18	-	16
Other income	7	50	-	50	351	-	351
<b>Total income</b>		<b>92,990</b>	<b>223,912</b>	<b>316,902</b>	<b>82,609</b>	<b>189,169</b>	<b>271,778</b>
<b><u>Expenditure on:</u></b>							
Raising funds	8	42	-	42	170	5,184	5,354
Charitable activities	9	47,448	220,919	268,367	57,084	184,163	241,247
Other	13	7,618	-	7,618	7,083	-	7,083
<b>Total resources expended</b>		<b>55,108</b>	<b>220,919</b>	<b>276,027</b>	<b>64,337</b>	<b>189,347</b>	<b>253,684</b>
Net gains/(losses) on investments	14	(2,178)	-	(2,178)	-	-	-
<b>Net movement in funds</b>		<b>35,704</b>	<b>2,993</b>	<b>38,697</b>	<b>18,272</b>	<b>(178)</b>	<b>18,094</b>
Fund balances at 1 April 2019		211,621	39,333	250,954	193,349	39,511	232,860
<b>Fund balances at 31 March 2020</b>		<b>247,325</b>	<b>42,326</b>	<b>289,651</b>	<b>211,621</b>	<b>39,333</b>	<b>250,954</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

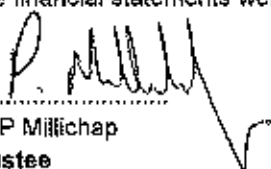
# KINGSCARE LEAGUE OF FRIENDS

## BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		26,301		33,807
Investments	16		27,764		99,942
			<u>54,065</u>		<u>133,749</u>
<b>Current assets</b>					
Debtors	17	4,469		13,206	
Cash at bank and in hand		280,250		154,492	
		<u>284,719</u>		<u>167,698</u>	
<b>Creditors: amounts falling due within one year</b>	18	(49,133)		(50,493)	
Net current assets			<u>235,586</u>		<u>117,205</u>
<b>Total assets less current liabilities</b>			<u>289,651</u>		<u>250,954</u>
<b>Income funds</b>					
Restricted funds	20		42,326		39,333
<u>Unrestricted funds</u>					
Designated funds	21	190,040		118,762	
General unrestricted funds		57,285		92,859	
			<u>247,325</u>		<u>211,621</u>
			<u>289,651</u>		<u>250,954</u>

The financial statements were approved by the Trustees on 20/8/2020

  
Mr P Millichap  
Trustee

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting policies

#### Charity information

Kingscare League of Friends is a charitable Incorporated organisation, set up by an Order of the Charity Commissioners on 10 July 2017 and is a registered charity with the number 1174450 (England and Wales).

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.



# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as:

- there is a legal or constructive obligation committing the charity to that expenditure,
- it is probable that settlement will be required, and
- the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

All expenses, including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight Line
Motor vehicles	10% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	9,687	343	10,030	7,800	191	7,991
Legacies receivable	1,000	-	1,000	2,000	-	2,000
Grants receivable	-	213,324	213,324	-	185,661	185,661
Membership fees	919	-	919	1,017	-	1,017
	<u>11,606</u>	<u>213,667</u>	<u>225,273</u>	<u>10,817</u>	<u>185,852</u>	<u>196,669</u>
<b>Grants receivable for core activities</b>						
Big Lottery Grant	-	89,373	89,373	-	86,165	86,165
Other Grants	-	93,956	93,956	-	86,491	86,491
Kerswella Grant	-	29,995	29,995	-	13,005	13,005
	<u>-</u>	<u>213,324</u>	<u>213,324</u>	<u>-</u>	<u>185,661</u>	<u>185,661</u>

## KINGSCARE LEAGUE OF FRIENDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

#### 4 Charitable activities

	Minibus Innereport	Patients	Catering	Exercise	Projects	Newton Abbot Groups	DamenDa Support	Suicide Prevention	Mental Health Peer Support	Social Reading	Benefice Advice	Do It for Deeds	Total 2020	Total 2019
	£	£	£	£	£	£							£	£
Sales within charitable activities	7,534	14,246	4,104	10,950	13,758	3,663	450	-	-	628	5,521	9,795	70,549	56,432
Analysis by fund														
Unrestricted funds	7,534	14,246	4,104	10,950	13,758	3,663	-	-	-	628	5,521	-	60,404	
Restricted funds	-	-	-	-	-	-	450	-	-	-	-	9,795	10,245	
	7,534	14,246	4,104	10,950	13,758	3,663	450	-	-	628	5,521	9,795	70,649	
For the year ended 31 March 2019														
Unrestricted funds	7,202	15,677	4,242	9,794	10,806	4,040	-	-	-	1,354	-	-	53,115	
Restricted funds	-	-	-	-	-	-	1,490	1,827	-	-	-	-	3,317	
	7,202	15,677	4,242	9,794	10,806	4,040	1,490	1,827	1,354	-	-	-	56,432	

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	9,936	6,869
The Hub Shop Income	10,364	11,441
	<u>          </u>	<u>          </u>
Other trading activities	20,300	18,310
	<u>          </u>	<u>          </u>

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	630	16
	<u>          </u>	<u>          </u>

### 7 Other income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Other income	50	351
	<u>          </u>	<u>          </u>

### 8 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2020	2020	2020	2019
	£	£	£	£
<u>Fundraising and publicity</u>				
Other fundraising costs	42	-	42	5,354
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	42	-	42	5,354
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>For the year ended 31 March 2019</b>				
Fundraising and publicity	170	5,184		5,354
	<u>          </u>	<u>          </u>		<u>          </u>

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 9 Charitable activities

	2020	2019
	£	£
Staff costs	166,253	154,368
Depreciation and impairment	7,506	7,508
Minibus and mobility vehicle	3,427	3,529
Patients transport	10,349	10,611
Catering	6	8
Exercise	15,789	13,941
Establishment costs	28,223	25,848
Donations	325	1,500
Projects	22	364
Newton Abbot groups	5,890	5,812
Accountancy fees	880	480
Legal and professional fees	1,014	858
Fundraising events	5,598	274
Other charitable expenditure	23,085	16,146
	<u>268,367</u>	<u>241,247</u>
	<u>268,367</u>	<u>241,247</u>
<b>Analysis by fund</b>		
Unrestricted funds	47,448	
Restricted funds	220,919	
	<u>268,367</u>	
<b>For the year ended 31 March 2019</b>		
Unrestricted funds		57,084
Restricted funds		184,163
		<u>241,247</u>

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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10 Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£
Staff costs	-	-	4,312	-	4,312
Accountancy	880	880	-	480	480
Legal and professional	1,014	1,014	-	858	858
	<u>1,894</u>	<u>1,894</u>	<u>4,312</u>	<u>1,338</u>	<u>5,650</u>
Analysed between					
Charitable activities	<u>1,894</u>	<u>1,894</u>	<u>4,312</u>	<u>1,338</u>	<u>5,650</u>

Accountancy consists of payments to the independent examiner of £880 (2019- £480).

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year.

During the year the trustees donated funds without conditions totalling £90 (2019: £0) and paid memberships totalling £10 (2019: £10).

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 12 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Manager	1	1
Deputy manager	1	1
Transport co-ordinator	2	1
Mental health support worker	2	2
Hospital discharge and carer support worker	1	1
Health and well being co-ordinators	3	3
Kerswella manager	2	1
Dementia support workers	2	1
	<u>14</u>	<u>11</u>

##### Employment costs

	2020 £	2019 £
Wages and salaries	160,107	154,997
Other pension costs	6,146	3,683
	<u>166,253</u>	<u>158,680</u>

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

There were no employees whose annual remuneration was £60,000 or more.

#### 13 Other

	2020 £	2019 £
The Hub Shop expenses	7,618	7,083
	<u>7,618</u>	<u>7,083</u>



# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 14 Net gains/(losses) on investments

	Unrestricted funds	Total
	2020	2019
	£	£
Revaluation of investments	(2,178)	-

### 15 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
<b>Cost</b>			
At 1 April 2019	7,415	98,618	106,033
At 31 March 2020	7,415	98,618	106,033
<b>Depreciation and impairment</b>			
At 1 April 2019	5,716	66,510	72,226
Depreciation charged in the year	850	6,656	7,506
At 31 March 2020	6,566	73,166	79,732
<b>Carrying amount</b>			
At 31 March 2020	849	25,452	26,301
At 31 March 2019	1,699	32,108	33,807

### 16 Fixed asset investments

	£
<b>Cost or valuation</b>	
At 1 April 2019	99,942
Valuation changes	(2,178)
Disposals	(70,000)
At 31 March 2020	27,764
<b>Carrying amount</b>	
At 31 March 2020	27,764
At 31 March 2019	99,942

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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<b>17 Debtors</b>		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Prepayments and accrued income		4,469	13,208
		<u>4,469</u>	<u>13,208</u>
<b>18 Creditors: amounts falling due within one year</b>		<b>2020</b>	<b>2019</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Other taxation and social security		2,856	2,815
Deferred income	<b>19</b>	43,572	44,560
Other creditors		1,201	1,008
Accruals		1,504	2,110
		<u>49,133</u>	<u>50,493</u>
<b>19 Deferred income</b>		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Other deferred income		43,572	44,560
		<u>43,572</u>	<u>44,560</u>
Current liabilities		43,572	44,560
		<u>43,572</u>	<u>44,560</u>

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019	Movement in funds		Balance at 31 March 2020
		Incoming resources	Resources expended	
	£	£	£	£
Mini Bus	19,572	-	(3,614)	15,958
Mini Bus 2	6,005	-	(928)	5,077
Big Lottery Grant Equipment	567	-	-	567
DCC Equipment Grant	288	-	(288)	-
Lottery Building Capabilities Grant	2,273	-	-	2,273
Wellbeing Partnership Home From Hospital Grant	-	19,575	(19,575)	-
Wellbeing Partnership Health and Wellbeing Grant	-	48,130	(48,130)	-
Westbank Community Health and Social Care Teams	-	5,897	(5,897)	-
Big Lottery Grant	5,216	119,368	(116,671)	7,913
Wellbeing Dementia	-	8,800	(8,800)	-
Wellbeing End of Life	-	8,800	(8,800)	-
DCC Dementia Support	-	2,754	(2,754)	-
Investing in Devon (Buckland - BuSS)	742	-	-	742
Teignbridge DC Dementia Support	1,490	-	(1,490)	-
Kingsteignton Athletic - Suicide Prevention	1,826	-	(1,826)	-
Teignbridge DC - Mental Health Peer Support	1,354	-	(1,354)	-
Do It for Deaks	-	13,187	(3,392)	9,795
Advertising	-	745	(745)	-
	<u>39,333</u>	<u>227,256</u>	<u>(224,264)</u>	<u>42,326</u>

## KINGSCARE LEAGUE OF FRIENDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

#### 21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds					Balance at 31 March 2020
	Balance at 1 April 2018	Incoming resources	Resources expended	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
	£	£	£	£	£	£	£	£	£
Wheelchair Vehicle	5,306	-	(1,544)	3,762	-	(1,544)	-	-	2,218
3 month expenditure reserve	33,000	2,000	-	35,000	35,000	-	-	-	70,000
Vehicle replacement reserve	70,000	-	-	70,000	-	-	-	-	70,000
Vehicle repair reserve	5,000	-	-	5,000	-	-	-	-	5,000
Equipment replacement reserve	5,000	-	-	5,000	-	-	-	-	5,000
Covid-19 Contingency	-	-	-	-	-	-	10,000	-	10,000
Projects	-	-	-	-	-	-	30,000	-	30,000
CAF Portfolio reserve	-	-	-	-	-	-	-	(2,178)	(2,178)
	<u>118,306</u>	<u>2,000</u>	<u>(1,544)</u>	<u>118,762</u>	<u>35,000</u>	<u>(1,544)</u>	<u>40,000</u>	<u>(2,178)</u>	<u>190,040</u>

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 22 Analysis of net assets between funds

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	5,266	21,035	26,301	8,230	25,577	33,807
Investments	27,764	-	27,764	99,942	-	99,942
Current assets/ (liabilities)	214,295	21,291	235,586	103,448	13,757	117,205
	<u>247,325</u>	<u>42,326</u>	<u>289,651</u>	<u>211,620</u>	<u>39,334</u>	<u>250,954</u>

# KINGSCARE LEAGUE OF FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	2,083	5,000
Between two and five years	-	2,083
	<u>2,083</u>	<u>7,083</u>

### 24 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Total Remuneration	<u>57,090</u>	<u>57,279</u>



