

BE FREE YC

Supporting Young Carers in Oxfordshire

Company Number: 2989722

Charity Number: 1042708

Trustees' Report and Unaudited Accounts for

the year ended

31st March 2021

**Be Free Young Carers
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Be Free Young Carers
Reference and administrative information
31 March 2021

Charity number	1042708
Company number	2989722
Address	Harwell Innovation Centre 173 Curie Avenue Didcot Oxford OX11 0QG
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent examiners	UHY Ross Brooke Suite I, Windrush Court Abingdon Business Park Abingdon OX14 1SY
Company Secretary	J Tabor
Trustees	R Browne A Horner K Hughes L Legge L Light L Pritchard A Thomson R Payne K Pearmain E Paris

Be Free Young Carers
Trustees' Report for the year ended 31st March 2021

The Trustees present their report with the unaudited accounts for the year to 31st March 2021.

Reference and Administrative Detail

Be Free Young Carers is a company limited by guarantee, incorporated in England & Wales and a registered charity.

The Trustees who are also Directors for the purposes of the Companies Act 2006, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year ended 31 March 2021.

Structure, Governance and Management

Organisation

The Charity which during the year employed 5 people is led by a well-established, effective Board of Trustees, recruited for their complimentary knowledge, skills and experience. The Board also form the Management Committee, which supports the Director with the day to day running of the charity and receives financial and other reports relating to the Charity's work. The Management Committee meets six times a year and for the AGM.

Trustees who have served the Charity during the period were as follows:

Lesley Legge - Chair

Roy Clifford Browne

John Cronly (Resigned 5 March 2021)

Robert Ely

Angus Horner

Katherine Hughes

Loretta Light

Elizabeth Paris (From 3 February 2021)

Rose Payne (From 25 November 2020)

Kate Pearmain (From 25 November 2020)

Lucy Pritchard

Alison Thomson

Matt Jones CEO of Guideposts, served as the Guideposts representative on the management committee and co-opted board member.

A prospective Trustee is usually known to one or more of the current board members and is invited to join the board based on their background and experience. After meeting all the Trustees their election is put to the vote at a Trustees meeting. All new Trustees undergo an induction programme that includes all the necessary written information on the role and responsibilities of a Trustee and an understanding of the Charity's work and mission. Experiencing the Charity's work has been more difficult to arrange during the pandemic however arrangements will be made once Government Guidelines allow to enable new Trustees to experience the Charity's work first hand.

Be Free Young Carers
Trustees' Report for the year ended 31st March 2021

Objectives and Activities for the Public Benefit

The Charity's purposes as set out in the objects contained in the company's Memorandum of Association are to:

- a) Alleviate the conditions of life among people who are caring or who have cared for elderly, sick, disabled, handicapped or otherwise infirm persons at home and who are in necessitous circumstances;
- b) To promote the material welfare of such carers, to relieve and alleviate and to advance, promote, encourage and assist in the relief or alleviation of all kinds of mental and physical infirmity, sickness, disablement or handicap including mental illness attributable to caring among carers and the persons for whom they are caring in South Oxfordshire and the Vale of White horse and the surrounding areas;
- c) To advance the education of the public about the part that carers and caring can play generally.

The aims of the Charity are to enable carers to better manage their caring role through advice, information and support and to identify and raise the profile of carers and caring. Our aims fully reflect the purposes that the Charity was set up to further.

The Trustees confirm that they have complied with the Charity Commission's guidance on public benefit.

Reserves Policy

The Board of Trustees considers that a minimum cash reserve of £50,000 is sufficient to pay liabilities and complete and close work with current clients in the event of the organisation having to close. At the Balance Sheet Date cash balances totalled £182,542 and net assets, excluding the amount due to Guideposts Trust, were £185,863 which satisfies the requirements of the policy.

Policy for Disabled People

Be Free Young Carers operates an Equal Opportunities Policy. This policy is designed to respect employee's human rights, ensure equal opportunity and promote diversity. Employees are actively encouraged to undertake relevant training and to develop their careers. Be Free Young Carers is supportive of the employment and advancement of disabled people.

Review of Activities and Achievements in the Year

Supporting Young Carers Across Southern Oxfordshire - An Abnormal Year

With the onset of the first COVID-19 national lockdown in March 2020 Be Free Young Carers quickly responded to move all support services, activities and volunteer befriending online with staff working remotely.

Operating safely online within the 'new normal' required a review of our safeguarding policy and procedures, parental consents and volunteer training all of which was put in place without delay and remains under constant review.

Normally many young carers experience unsettling life changes such as seeing the effects of an illness or addiction on the person they care for. Some also cope with bereavement, family break-up, losing income or housing. The pressures of school and the social isolation experienced by many often leads to significant stress, increased mental anxiety affecting their ability to access vital social support and educational opportunities.

Be Free Young Carers
Trustees' Report for the year ended 31st March 2021

With the first COVID-19 lockdown we quickly realised that young carers, confined to their homes, would be under much greater stress and anxiety and found that many were taking on more caring responsibilities. The mental health of many was, and continues to be, a real concern, they clearly needed even more support during lockdowns. Accordingly, with our support services switched online and with revised safeguarding and social media policies and procedures in place we were able to offer young carers in Didcot and across Southern Oxfordshire:

- online volunteer lead befriending via Zoom and telephone;
- telephone contact with all families to ensure they could access food deliveries and to highlight those who were struggling mentally.
- food deliveries and regular contact with struggling families;
- online activities for young carers to undertake at home (creative arts, exercise, yoga);
- increased social media activity to engage families and young carers;
- collaboration with other charities and food banks to get food to shielding families;
- engaged local restaurants to share recipes for young carers;
- online drama programme involving young carers through a collaboration with the Oxford Playhouse;
- a new online Facebook closed group for 13+ young carers;
- our quarterly newsletter.

To bring some joy to young carers and their families, in August we arranged a picnic on the park event in Abbey Meadows and in Didcot to give young carers and their families an opportunity to talk to each other (whilst obeying social distancing!). Also during August we refreshed our website to provide more information on mental health issues and devised and circulated a toolkit to local schools to help them better identify and support young carers in-school, expecting that schools would see an increase in mental health issues in September.

Later in the Autumn, before the pre-Christmas lockdown, we were able to offer a limited number of trips at half term for smaller groups of young carers.

The stress and anxiety young carers normally feel has increased significantly during the lockdowns ... no school, no school lunches during the summer holidays, no socialising, no respite, confined at home with the person they help care for. Although young carers were able to attend school during the lockdowns, categorised as vulnerable, many chose not to, afraid of bringing the virus into their homes.

To relieve the stress and anxiety we have been regularly using Soul Shine facility in Abingdon for groups of up to 6 young carers with complex family situations affecting the young carers. Soul Shine provided a wonderfully calm atmosphere undertaking arts activities and yoga away from the stresses of home. Meeting other young carers in the groups has also had its benefits especially during the lockdowns. We plan to continue using Soul Shine.

Be Free Young Carers
Trustees' Report for the year ended 31st March 2021

Our usual Christmas social events and young carers' party had to be cancelled; however we were able to put on a very successful virtual Christmas Party attended by approximately 30 young carers. In addition, before Christmas, knowing the impact of another lockdown on the already fragile mental wellbeing of some young carers, we delivered 80+ mental health resource packs to young carers identified as most at risk.

Operating within Government Guidelines our wonderful team of volunteer befrienders continued to meet individually with young carers. These weekly 1 to 1 meetings proved to be a real lifeline for young carers, enabling them to have quality time away from the home to talk through their concerns whilst having some fun. Feedback has been hugely more positive and uplifting than we predicted with parents saying they can see the positive change in their children.

Home schooling in lockdowns highlighted the discrepancy between those who could access online learning and those who could not. Our contacts with local companies helped donate new and refurbished laptops to young carers who were without any source of connecting to online schooling; some families needed more than one laptop with siblings at different educational stages.

With the New Year lockdown in February we circulated our quarterly newsletter detailing the range of online activities offered for February half term, including a creative writing course with Fusion Arts and continuing with our drama project collaboration with Oxford Playhouse. We continued to contact families with young carers most at risk to ensure they received the support they need.

Operating throughout the pandemic has highlighted the need and demand for our service with increasing number of enquiries and referrals and many coming from outside our current operating area. Responding to this obvious need, Trustees have adopted a five year business plan to extend our operational area in a phased way with the ambition of becoming a countywide organisation by 2026.

Financial Review

In the year, voluntary income was £268,267 (2020: £123,995) and we are grateful to the many individuals, community groups, organisations and trusts, town and parish councils and businesses who have contributed to our work. Our income was £303,366 and costs £167,806.

In addition, it has received support from Guideposts Trust in the form of payroll and financial management. This support is provided under the terms of an agreement with Guideposts Trust, signed in February 2014, under which Guideposts Trust commits to support the Charity, during the implementation of a long term strategic plan to develop and grow sustainable services for young carers in the region. This plan, with a supporting 3-year business and income generation plan, was approved by the board of Trustees in February 2016 and revised and approved by Trustees in May 2017.

Key Management Personnel and their remuneration

Key Management Personnel is the General Manager and the Board of Trustees. Remuneration of the General Manager is set by the board of Trustees, benchmarked against sector averages and taking into account the requirements of the role, it is reviewed annually.

Plans for Future Periods

The main organisation and service issues for 2021/21 are considered to be:

- Fundraising
- Supporting young carers and their families during COVID-19 and beyond
- Recruitment of Trustees
- Recruitment of volunteers

Be Free Young Carers
Trustees' Report for the year ended 31st March 2021

Principal Risks and Uncertainties

The Charity's approach to risk management involves a regular review of the key risks faced by The Charity, the establishment of systems and procedures to address those potential risks and mitigate any impact on The Charity, if they materialise.

Risks that concern the long-term strategic objectives of The Charity and the actions taken to manage them are as follows:

Financial: the risks to The Charity's financial position, including internal and external factors that may have an effect.

What we do:

- An annual budget is reviewed and approved by Trustees, which forms the basis for financial monitoring for the year;
- Management accounts are reviewed at each Trustees meeting, supported by cash-flow forecasting;
- An annual external independent examination is undertaken;

Growth: the risk to The Charity's strategy for growth and development.

What we do:

- Researched and are currently implementing a rolling five year business development plan to fit in with the strategic direction for the organisation as agreed by the Trustees, including budgets which provide income generation targets;
- Have a purposeful income generation plan to diversify income streams, in the medium term so that The Charity is not dependent upon a single source of income;
- Ensure effective use of staffing and resources and management of risk to ensure young carers receive the best possible help and support and we deliver value for money;
- Support this by reporting of outcomes and sound market intelligence to enable us to align our activities to funders' priorities and ensure we develop and deliver responsive and effective support.

Personnel and Succession Planning: the risks around the recruitment and retention of appropriately skilled people and knowledge management;

What we do:

- Have Job Descriptions for all our roles which clearly set out the skills and talent we need, supported by clear processes around recruitment, training and development and performance management;
- Have a system to ensure that all documentation is in place and knowledge is disseminated to avoid the risk of all this being embedded in one person and to allow opportunities for learning.

Compliance: the risks associated with non-compliance of relevant legislation (for example Health and Safety, data protection, employment practices) and regulation (for example Charities Commission);

What we do:

- Underpin all aspects of organisational activity through our policies and procedures;
- Outcome monitor all activities and ensure all projects both consistently monitor performance and publicise findings to carers, key workers and other professionals and members of the public;
- Take account of the views of carers and other stakeholders via our comments and complaints policy and ensure it is widely published and accessible.

Be Free Young Carers
Trustees' Report for the year ended 31st March 2021

Trustees' responsibilities

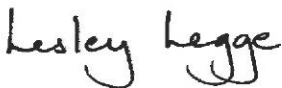
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year, which 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 the year. 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 judgements and 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 proper accounting records that 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. The Trustees consider that the accounts for the year ended 31 March 2021 should be prepared on a going concern basis as there are no material uncertainties about it using this basis.

This report was approved by the Trustees on 16 June 2021

On Behalf of the Trustees of Be Free Young Carers



L Legge
Chair of Trustees

Independent Examiner's Report to the Trustees of Be Free Young Carers

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 11 to 18.

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 company'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 and 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 that in any material respect:

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.



Caroline Webster FCA

UHY Ross Brooke

Windrush Court

Abingdon Business Park

Abingdon

OX14 1SY

...23/6/2021

Be Free Young Carers

**Statement of Financial Activities
(including income and expenditure) for
the year ended 31st March 2021**

		2021	2020
		Unrestricted	Unrestricted
	Note	Total	Total
		£	£
Income From:			
Donations and general grants	3	268,267	123,995
Charitable Activities	4	27,974	24,328
Other income	4	7,125	722
Total		303,366	149,045
Expenditure on:			
Charitable activities	6	167,806	148,715
Total		167,806	148,715
Net movement in funds		135,560	330
Total funds brought forward		3,963	3,633
Total funds carried forward		139,523	3,963

The notes on pages 13 to 18 form part of these accounts.

**Be Free Young Carers
Balance Sheet
as at 31st March 2021**

Company Number: 2989722

	Note	2021 Unrestricted £	2020 Unrestricted £
Fixed Assets			
Tangible Assets	7	2,554	143
Current Assets			
Debtors	8	2,087	2,087
Cash at bank and in hand		182,542	55,089
		<u>184,629</u>	<u>57,176</u>
Creditors: Amounts falling due within one year	9	(47,660)	(53,356)
Net Current Assets		<u>136,969</u>	<u>3,820</u>
Net Assets		<u>139,523</u>	<u>3,963</u>
Funds			
Unrestricted funds		<u>139,523</u>	<u>3,963</u>
Total of Charity's funds		<u>139,523</u>	<u>3,963</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

- I. For the year ended 31 March 2021 the charity was entitled to the exemption under Section 477 of the Companies Act 2006;
- II. No notice from members requiring an audit, has been deposited under section 476 of the Companies Act 2006;
- and III. The trustees acknowledge their responsibilities for:
 - a. ensuring the company keeps accounting records which comply with Section 386 and
 - b. preparing the accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period, in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts were approved by the Board of Trustees on 16 June 2021



L Legge
(Director and Trustee)

The notes on pages 13 to 18 form part of these accounts.

Be Free Young Carers
Notes to the Accounts
for the year ended 31st March 2021

1. Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's accounts:

a) Basis of Accounting

The accounts are prepared under the historical cost convention, and in compliance with applicable accounting standards, Statement of Recommended Practice Accounting and reporting by Charities in accordance with Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006. The entity constitutes a public benefit entity as defined by FRS 102.

Following agreement at an Extraordinary Meeting on 21 February 2014 the Charity entered into a Constitutional and Service Level Agreement with Guideposts Trust which enables the charity to share the resources of Guideposts Trust. Additionally Guideposts Trust has provided financial support to enable the charity to maintain services whilst a long term strategic plan to develop and grow sustainable services to carers in the region for both organisations was researched and developed. To date Guideposts Trust has outstanding financial support totalling £46,340 to the Charity by way of an intercompany loan, repayment of which will not be requested until The Charity generates the surpluses to do so.

On the back of commissioning changes in the County which has left the charity the only provider of Young Carers respite services in Oxfordshire against growing need, the charity is seeing interest from potential funders to support expansion of their support and wider awareness of the charity's work and impact. The Trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

b) Company Status

The company is limited by guarantee with no share capital and is a registered charity. The liability of each member in the event of a winding up of the company is limited to £10. The members of the company are the Trustees as named in the Trustees Report on page 4.

c) Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided at rates which reflect the anticipated useful lives of the assets and their estimated residual value.

Computer Equipment	25% straight line
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d) Fund Accounting

General funds are expendable at the discretion of the Trustees in the furtherance of the objectives of the charity and for the overall administration of the charity.

Restricted funds are those upon which restrictions and specific criteria for their use are imposed by the donor. The costs of raising and administering such funds are charged against the specific fund.

e) Pension Costs

The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost represents contributions by the Charity to the funds, which are recognised when they become payable.

Be Free Young Carers
Notes to the Accounts (continued)
for the year ended 31st March 2021

1. Accounting policies (continued)

f) Income

All income & endowments are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and receipt is probable. The following specific policies are applied to particular categories of income:

- Donations and general grants are included in full in the Statement of Financial Activities when they are received by the charity.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts, including the pro-bono resources and support from Guideposts Senior Management Team related to the delivery of the charity's strategy and three-year business plan, fundraising and back-office support.
- Investment income, including interest income is included when receivable.
- Income to fund charitable activity; where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where the charity's entitlement is not conditional on the delivery of specific performance, the grant is recognised once the charity becomes unconditionally entitled to the grant.

g) Operating Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

h) Expenditure

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

- Charitable activities include expenditure associated with the provisions of activities and services for beneficiaries and include both the direct costs, support costs and governance costs relating to these activities.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include administrative functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita staff costs by the time spent and other costs by their usage.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) Creditors

Creditors and provisions 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.

Be Free Young Carers
Notes to the accounts (continued)
for the year ended 31st March 2021

2 Net Movement in Funds

Net Movement in Funds for the year is stated after charging:

	2021	2020
		£
Independent Examiner's Remuneration	1,320	2,016
Operating Lease Cost - property	8,440	7,519
	<hr/>	<hr/>

3 Donations and General Grants

	2021	2020
	£	£
Donations from Parishes and Towns	25,985	24,420
Donations from individuals and organisations	102,018	86,275
Other Trusts and Foundations	140,264	13,300
	<hr/>	<hr/>
	268,267	123,995
	<hr/>	<hr/>

4 Income to Fund Charitable Activities

	2021	2020
	£	£
South Oxfordshire District Council	18,474	19,597
Oxfordshire County Councillors	9,500	4,731
	<hr/>	<hr/>
	27,974	24,328
	<hr/>	<hr/>
Other Income		
Client contributions – trips and activities	503	635
Bank interest received	39	87
Other	6,583	-
	<hr/>	<hr/>
	7,125	722
	<hr/>	<hr/>

Be Free Young Carers
Notes to the accounts (continued)
for the year ended 31st March 2021

5 Employees

	2021	2020
	Number	Number
The average number of employees during the year was:		
Direct charitable workers	5	4
Administration	1	1
	<u>6</u>	<u>5</u>
Their total remuneration was:		
	£	£
Wages and salaries	111,876	92,458
Social security costs	5,265	8,102
Other pensions costs	3,752	4,112
	<u>120,893</u>	<u>104,673</u>

The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the funds, which are recognised when they become payable. Contributions payable by the charity amounted to £Nil at 31st March 2021 (2020: £Nil). The total paid to Key Management Personnel was £27,193 (2020: £26,645) and there were no employees earning more than £60,000 in the year.

6 Analysis of Expenditure

Charitable Activities

	2021	2020
	Total	Total
	£	£
Staff Wages and Salaries	120,893	104,673
Staff Training and Books	1,228	942
Cost of Outings and Events	13,513	10,123
Premises Expenses and Insurance	9,991	9,625
Telephone and Postage	3,965	1,947
Advertising & Publicity	6,609	2,127
Bank Charges	69	88
Recruitment Costs	-	3,378
Depreciation	417	1,185
IT and Equipment	7,125	10,478
Other Costs	1,855	1,820
Governance Costs	2,141	2,329
	<u>167,806</u>	<u>148,715</u>

Be Free Young Carers
Notes to the accounts (continued)
for the year ended 31st March 2021

7 Tangible Fixed Assets

	Equipment	Total
	£	£
Cost		
At 1st April 2020	4,956	4,956
Additions	2,828	2,828
At 31st March 2021	<u>7,784</u>	<u>7,784</u>
Depreciation		
At 1st April 2020	4,813	4,813
Charge for year	417	417
At 31st March 2021	<u>5,230</u>	<u>5,230</u>
Net book value		
At 31st March 2021	<u>2,554</u>	<u>2,554</u>
At 31st March 2020	<u>143</u>	<u>143</u>

All assets are held for charitable purposes.

8 Debtors due within one year

	2021	2020
	£	£
Other debtors	2,087	2,087
	<u>2,087</u>	<u>2,087</u>

9 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Due to Guideposts Trust Limited	46,340	51,340
Accruals	1,320	2,016
	<u>47,660</u>	<u>53,356</u>

Be Free Young Carers
Notes to the accounts (continued)
for the year ended 31st March 2021

10 Leasing commitments

Total commitments due under operating leases for premises used by the Charity were as follows:

	2021	2020
	£	£
	Land and Buildings	Land and Buildings
Operating lease which expire:		
Within one year	8,440	7,519
	<u>8,440</u>	<u>7,519</u>

11 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the year (2020: £NIL) and reimbursed expenses(2020: £NIL).

No Trustee of the Charity has any personal interest in any contract or transaction entered into by the Charity during the year (2020: £NIL).

In February 2014 the Charity entered into an agreement with Guideposts Trust, a registered charity and whose objects were compatible with that of the Charity. The agreement enabled Guideposts to support the Charity to continue providing young carers with the vital support, advice and other services to improve the quality of their lives. A member of the Guideposts Senior Management Team is able to sit on the board of Trustees of the Charity. Guideposts has previously provided financial support to the Charity; an inter-company loan of £46,340 represents financial support provided at the balance sheet date. An annual repayment is made by the Charity subject to it generating sufficient surpluses to do so.