Charity Registration No. 1057539 Company
Registration No. 03151878 (England and Wales)

BARNET CARERS CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BARNET CARERS CENTRE

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms. Jenny Manson (resigned 9th November 2020) Cllr. Anne Hutton Mrs. Illa Pattni Mr. Jonathan Supran Ms. Ann Woodhall Mr. Robert Forge Ms. Rosalind Jacobs Mr. Christopher Hurwitz Mr. James Lloyd-Davies Rabbi Danny Rich
Secretary	Mr. Mike Rich
Charity number	1057539
Company number Registered	3151878
Office	Global House 303 Ballards Lane London N12 8NP
Auditor	Richard Anthony Chartered Accountants 2nd Floor Gadd House Arcadia Avenue Finchley London N3 2JU

BARNET CARERS CENTRE

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BARNET CARERS CENTRE

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

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 Companies Act 2006 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).

We take this opportunity to thank all our stakeholders, dedicated staff and volunteers for their contribution. As a small organisation, we recognise that our people are our most important assets and without their dedication and professionalism, we would not be able to achieve our mission.

Barnet Carers Centre has now entered the 5th and final year of our current integrated Adult and Young Carers contract with the London Borough of Barnet during the period of these accounts with the contract is due to be re-tendered starting in April 2022. We have continued to develop and improve our services and have supported more carers than ever before. We have increased our efficiency and have developed online services to enable more carers to access our services outside of normal working hours.

Our Vision
Our vision remains a simple one - enabling carers in Barnet to thrive.

Our Mission
Our mission is in two parts. To provide high quality services that respond to the needs of unpaid carers both young and old and the people they support, and to provide a first-class domiciliary care service to people in the borough and beyond.

Objectives and activities
Barnet Carers provides high-quality services to informal, unpaid, carers who live in or care for someone who live mainly, but not exclusively, in the London Borough of Barnet. We provide information, emotional and practical support to adult and young carers. We also offer domiciliary care services to people with support needs and those with caring responsibilities.

By supporting carers, we aim to improve the wellbeing of both the carer and the person that they care for. This enables them to thrive and can also give them a much needed break from their caring role. We currently support carers of all ages including young carers supporting a parent or sibling and adult carers supporting a child, partner or older relative.

Our objectives are to:
- Offer services, which can make a positive difference to adult and young carers;
- Identify and address the needs of carers across Barnet;
- Strengthen the organisations' relationship with its stakeholders;
- Increase educational, health and social care professionals' awareness of the needs of adult and young carers;
- Raise funding through grants and donations to support these activities;
- Deliver an excellent domiciliary care service.

In order to meet these objectives our targets included:
- Ensuring appropriate resources were available to provide the services;
- Work together with our partners and the London Borough of Barnet in supporting the delivery of rights and support that all carers are entitled to under the 2014 Care Act;
- Maintaining links with professionals in education, health and social care and further developing these relationships for the benefit of carers;

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) [continued]

- Planning and monitoring the levels of income and expenditure necessary to provide the range of services for carers provided by Barnet Carers;
- Support carers and young carers through the particular difficulties and challenges that have come with the COVID pandemic.

The need
The number of carers in the Borough is now estimated to be in excess of 40,000. As the population of the Borough rises and ages, this number is likely to increase. Many of these carers go unrecognised and receive little or no support often until a crisis point is reached. And, in many cases, individuals do not recognise themselves to be carers. Nationally, caring is often associated with poor physical, mental health and financial difficulties and there is no reason to believe that this is not the case in Barnet. One of our key objectives is to help identify and support carers and this includes enabling people to understand the definition of a carer.

Criteria for receiving support
Barnet Carers is contracted by the London Borough of Barnet to provide a support service for carers and young carers. To receive support through this contract, the carer or the cared for must live in the Borough. We also run a number of projects that are funded by organisations such as BBC Children in Need and the John Lyons Foundation. The nature of this funding means that it is possible for us to support people through these projects who live outside of the Borough.
Our services are currently provided mainly through contracts with the local authority and from grants awarded from trusts and foundations. Most services are provided free of charge and when donations are suggested (only for our counselling service), allowance is made for those who cannot afford to make a donation to ensure that carers with limited incomes are not disadvantaged.

The Care Act
Carers are entitled by law to a range of services under the 2014 Care Act. Many of our services are governed by current legislation and funders criteria and are designed to support the delivery of rights and support for carers under the 2014 Care Act. The organisation reviewed and changed our approach to help provide a wide range of support options and improve service access by bringing services to more community locations across the Borough through stronger partnerships,

Our Adult Carers Team assist all carers to identity support options available to help with care responsibilities, plan for the future and access specialist support to help them maintain an independent life alongside their caring responsibilities.

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

Services for Adult Carers
Our Adult Carers Team works with carers to enable them to manage and maintain their caring responsibilities. We provide a service designed around the needs of both the carers and those they care for. This can include:

- Statutory Carers Needs Assessment: this helps us Identify and tailor our support to meet the needs of the carer. Over the past year we have developed a booking system for our telephone assessments and have introduced an online self-assessment process available through a separate portal.

- One-to-One support: due to COVID, this has been available only via the telephone in the last year. We introduced a programme of regular support calls for carers to supplement our usual service during this difficult time.

- New partnerships with organisations in the borough such as Barnet Mencap, Age UK Barnet and Meridien Wellbeing have enabled us to refer many more carers to the organisations best placed to help them.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) [continued]

- Grants and subsidies: we have been able to make grants available to carers for essential items. During the COVID period we have also been able to provide grants for food stuffs and utilities.

Services for Young Carers
We operate young carers services across the Borough at community locations and in several schools. Our specialist Young Carer Team work with young carers, their parents and siblings to ensure that the whole family are involved in developing a support plan for young carers and they have the support they need to manage their caring responsibilities, and to continue to engage and progress in school. Due to COVID the past year has been particularly challenging for young carers who have not been able to attend school and have often also had additional concerns about the health and wellbeing of the person they care for.

Additional services for carers include:
Through a wide range of services Barnet Carers aims to achieve positive outcomes for both adult and young carers. Through a "strengths based" approach we seek to enable carers to improve their health and wellbeing, increase their understanding of the rights that they have as a carer, reduce feelings of isolation through involvement in our many educational and social activities and make sure they are, as much as possible, living the life they want to lead.

The COVID pandemic has put many additional burdens on carers. Over the period carers have felt increasingly isolated, concerned with both their own health and the health of the, often vulnerable, person they care for. They have had additional concerns about access to shopping and experienced increased financial pressures. Barnet Carers transitioned many of our services to online and the telephone to ensure that carers had the support that they needed throughout the pandemic. We increased our volume of activities to both adult and young carers. Over the year our services included the following:

Adult carers
- Regular events and workshops to try new activities and meet other carers. For the most part, these were held online and included resilience workshops, webinars, and social meetings;
- Legal Advice: free legal advice for carers on a wide range of matters continued via the telephone;
- Form-filling support and advice continued via the telephone;
- Wellbeing Workshops: specialist partners delivering interactive workshop on healthy living, getting active and managing caring roles;
- Grant and Funding: provides small amounts of funding for household items. During the COVID period we also provided financial support for groceries and utility bills to the most vulnerable carers.
- Increased our levels of referral to other agencies supporting people;
- Worked with the local health authorities to support carers into the COVID vaccination programme.

Young carers
- Regular social events to enable young carers to mix and socialise;
- A tutoring service to support young carers in English, Math and Science;
- Telephone mentoring from our experienced Young Carers Team;
- Wellbeing Workshops: specialist partners delivering interactive workshop on healthy living, getting active and managing caring roles;
- Grant and Funding: funds were made available for tech to support online learning and social interaction including for laptops and tablets;
- Increased our levels of work with schools to support young carers;

Volunteers
Our volunteers continue to make a valuable and sustainable contribution to our day-to-day work. Our work with volunteers was reduced by the COVID pandemic due to the effective closure of our office, however, volunteers continued to make a significant impact through counselling, legal advice, and form filling support. Twenty-five volunteers supported various activities. Their contribution to the charity is valued at up to £50,000.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) [continued]

Our approach to volunteering ensures that all volunteers feel valued and are supported, trained, and appraised for their chosen roles. We recognise the impact volunteers can have on empowering carers to feel supported in their caring roles be it sharing their experience or giving practical and emotional support.

We would like to express our sincere and warm thanks to all of the organisations volunteers as well as to individuals, businesses and organisations that have supported us during the year.

Achievements and performance

Highlights of Achievements and performance 2020-2021

- Successfully transitioned to online and remote working during the COVID period to ensure that adult and young carer services were uninterrupted;
- Delivered additional financial support to adult and young carers through COVID grants to support the most vulnerable carers with grocery and utility costs;
- Delivered additional grant support to young carers to supply them with necessary tech equipment such as laptops and tablets;
- Provided an additional and expanded service of support calls throughout the COVID period;
- Successfully worked with local health authorities and the Borough to create a carers vaccination programme which enabled carers to register for COVID vaccinations;
- Provided over 50,000 hours of domiciliary care and further developed our home care activity;
- Successfully managed our domiciliary care service during the COVID period.

Financial review

Our overall policy is to build up a reserve of unrestricted funds, which if required, could fund the existing operations of the Centre for a three-month period. In the event of the organisation facing difficult financial circumstances, the reserve balance would enable the Centre to continue during a period of managed adjustment to these new circumstances The Trustees are currently reviewing the reserves policy in line with the strategy and business plan to ensure the organisation continues on a solid financial footing.

The figures for reserves as at 31 March 2021 are as follows:

- the total funds are £228,959,
- the funds which are restricted and not available for general purposes are £124,709.

Procedures are in place to ensure compliance with health and safety.

Going concern

There is no uncertainty about the charity's ability to continue as a going concern.

Material investments and liabilities

There are no material financial investments in this financial year.

The Trustees have 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.

Principal risks and uncertainties

The organisation maintains an ongoing risk register, which is reviewed annually by Trustees where appropriate, and systems, procedures and controls have been established to mitigate the risks the charity faces. Financial risks are minimised by the implementation of procedures for authorisation of all transactions and projects. A strategic plan is in place which will allows for the diversification of funding and activities.

As noted, there is a significant risk in relation to the main contract from London Borough of Barnet for support to Adult and Young Carers. The Trustees and Senior Managers have worked to mitigate that risk and remain confident in our ability to continue this work.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) [continued]

Structure, governance, and management
The charity is a company limited by guarantee and carries out its activities in accordance with its Memorandum and Articles of Association. The decision-making body is the Board of Trustees - all Directors and co-opted Directors are members who are elected at the Annual General Meeting by the Members of the organisation (the Trustees/Directors). The Board meets on a regular basis. It maintains a long-term overview of the organisation and its work and is responsible in a non-executive capacity for overall strategy, ensuring the sound financial management of the organisation, preparing the Trustees' Report each year and the appointment of the Chief Executive.

Trustees have complied with their duty to have due regard to public benefit guidance issued by the Charity Commission when exercising any powers or duties to which the guidance is relevant. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

In the main, the Trustees make decisions on strategic issues, delegating the day-to-day running of the organisation to the CEO and the Senior Management Team (SMT).

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms. Jenny Manson (resigned 9th November 2020)
Cllr. Anne Hutton
Mrs. Illa Pattni
Mr. Jonathan Supran
Ms. Ann Woodhall
Mr. Robert Forge
Ms. Rosalind Jacobs
Mr. Christopher Hurwitz
Mr. James Lloyd-Davies
Rabbi Danny Rich

Trustees are recruited according to an internal process. Applicants are initially put In touch with the Head of Business Administration. An application form is provided, and the CEO and one or two existing Trustees then interview the applicant. If that interview is successful and subject to satisfactory references, the Board of Trustees takes a vote on the applicant being formally endorsed at the next AGM.

We hold a comprehensive induction into the organisation. Additional training including workshops is provided as needed.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Chief Executive and the senior management team are:

Mike Rich:	Chief Executive
Keely Dunning:	Head of Carer Services
Mojisola Onikoyi:	Head of Finance
Donia Arnall:	Head of Homecare Services
Rhonda Oliver:	Head of Business Administration
Maivel Rodriguez:	Head of Development and Strategic Engagement

A staff team of 70, of whom 16 are full-time, execute the operational activities of the organisation.

Related parties and relationships with other organisations
Anne Hutton and Rabbi Danny Rich, Trustees of Barnet Carers Centre are councillors for The London Borough of Barnet.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the Directors of Barnet Carers Centre for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 10 (2020: 10). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Statement as to disclosure to our auditors

In so far as the Trustees are aware:

There is no relevant audit information of which the charitable company's auditors are unaware; and The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditor

Richard Anthony was appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

Remuneration Policy for key management personnel

There is a benchmark rate for CEO and members of the SMT based on payments in the voluntary sector.

The Trustees' report was approved by the Board of Trustees.

Chair/Co-Chair : ... A. Woodhall

Ms. Ann Woodhall

Mr. James Lloyd-Davies

Dated: 3/12/21

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BARNET CARERS CENTRE

Opinion
We have audited the financial statements of Barnet Carers Centre (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2021, 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 Auditor's 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 UK, including the FRC'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
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the 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 directors' 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of Trustees
As explained more fully in the Trustees' responsibilities statement set out on page 6 the Trustees (who are also the directors of the charitable company 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.

Auditor's 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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant:

- The Companies Act 2006;
- Financial Reporting Standard 102;
- Charities Act 2011;
- UK employment legislation;
- UK health and safety legislation;
- General Data Protection Regulations.

We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. We understood how the charitable company is complying with those legal and regulatory frameworks by making enquiries to management and those responsible for legal and compliance procedures. The engagement partner assessed whether the engagement team had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Identifying and assessing the measures management has in place to prevent and detect fraud
- Understanding how those charged with governance considered and addressed the potential for override of

controls or other inappropriate influence over the financial reporting process,
- Challenging assumptions and judgements made by management in its significant accounting estimates, and
- Identifying and testing journal entries in particular any journal entries posted with unusual account combinations.

As a result of the above procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential therefore existing within the recording and recognition of salaries. Our procedures in this respect were focused on the authorisation and validity of salary and associated payments and directed towards the accuracy thereof by undertaking testing of payroll records, time sheets and other supporting documentation on a sample basis. We consider that the work we undertook in this regard was considered capable of detecting irregularities and fraud within the payroll cycle.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Simons BA FCA (Senior Statutory Auditor)

3/12/2021

For and on behalf of Richard Anthony
Chartered Accountants
Statutory Auditor

2nd Floor Gadd House
Arcadia Avenue
Finchley
London
N3 2JU

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	3	19,916	1,700	21,616	20,401
Charitable activities	4	907,683	525,825	1,433,508	1,342,112
Other trading activities	5	-	-	-	-
Investments	6	2,347	-	2,347	6,038
Total income		929,946	527,525	1,457,471	1,368,551
Expenditure on:					
Raising funds	7	32,879	-	32,879	29,763
Charitable activities	8	886,120	525,708	1,411,828	1,382,893
Total resources expended		918,999	525,708	1,444,707	1,412,656
Net expenditure for the year/ Net movement in funds		10,947	1,817	12,764	(44,105)
Fund balances at 1 April 2020		93,303	122,892	216,195	260,300
Fund balances at 31 March 2021		104,250	124,709	228,959	216,195

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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BALANCE SHEET
AS AT 31ST MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		11,393		18,375
Current assets					
Debtors	14	123,400		126,137	
Cash at bank and in hand		371,670		245,520	
		495,070		371,656	
Creditors: amounts falling due within one year					
	15	(277,504)		(173,836)	
Net current assets			217,566		197,820
Total assets less current liabilities			228,959		216,195
Income funds					
Restricted funds	16		124,709		122,892
Unrestricted funds - general					
Designated funds		-		-	
General unrestricted funds	17	104,250		93,303	
			104,250		93,303
			228,959		216,195

The financial statements were approved by the Trustees on 3/12/21

Mr. James Lloyd-Davies
Trustee

Mr. Jonathan Supran
Trustee

Company Registration No. 3151878

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	2020 £	2020 £	2019 £	2019 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		126,151		(65,368)
Investment activities					
Purchase of tangible fixed assets		-		(1,933)	
Net cash used in investing activities			-		(1,933)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			126,151		(67,301)
Cash and cash equivalents at beginning of year			245,519		312,820
Cash and cash equivalents at end of year			371,670		245,519

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1 Accounting policies

Charity Information
Barnet Carers Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Global House, 303 Ballards Lane, London, N12 8NP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum of Association, the Companies Act 2006 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 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 financial statements 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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources
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.

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 services provided in the normal course of business.

1.5 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	25%	-	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.

1.6 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).

1.7 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.

1.8 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.

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.

1.9 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.

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

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 general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Donation and gifts	19,916	1,700	21,616	20,401
For the year ended 31 March 2020	18,868	1,533		20,401

4 Charitable activities

	Adult Carers 2021 £	Young Carers 2021 £	Homecare 2021 £	Total 2021 £	Total 2020 £
Homecare	-	-	911,769	911,769	865,219
London Borough of Barnet	215,765	129,199	-	344,964	342,011
Grants to individuals	20,998	-	-	20,998	11,882
Other income	79,357	76,174	246	155,777	123,000
	316,120	205,373	912,015	1,433,508	1,342,112
Analysis by fund					
Unrestricted funds - general	-	-	907,683	907,683	865,219
Restricted funds	316,121	205,372	4,332	525,825	476,893
	316,121	205,372	912,015	1,433,508	1,342,112
For the year ended 31 March 2020					
Unrestricted funds - general	-	-	865,219		865,219
Restricted funds	266,729	208,180	1,984		476,893
	266,729	208,180	867,203		1,342,112

5 Other trading activities

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Training	-	-	-	-

6 Investments

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Rental income	-	-	-	2,826
Interest receivable	2,347	-	2,347	3,212
	2,347	-	2,347	6,038

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7 Raising funds

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fundraising and publicity	-	-	-	5,207
Staff costs	31,370	-	31,370	23,684
Support costs	1,509	-	1,509	872
	32,879	-	32,879	29,763

8 Charitable activities

	Adult Carers 2021 £	Young Carers 2021 £	Homecare 2021 £	Other Activities 2021 £	Total 2021 £	Total 2020 £
Staff costs	213,912	153,459	788,401	-	1,155,772	1,154,670
Other Direct Costs	26,514	21,677	18,565	-	66,756	37,173
	240,426	175,136	806,966	-	1,222,528	1,191,842
Grant funding of activities (see notes 9)	25,998	-	-	-	25,998	11,402
Share of support costs (see notes 10)	44,158	25,181	72,381	-	141,720	159,465
Share of governance costs (see note 10)	6,214	4,585	10,783	-	21,582	20,183
	316,796	204,902	890,130	-	1,411,828	1,382,893
Analysis by fund						
Unrestricted funds - general	-	-	886,120	-	886,120	905,880
Restricted funds	316,796	204,902	4,010	-	525,708	477,013
	316,796	204,902	890,130	-	1,411,828	1,382,893
For the year ended 31 March 2020						
Unrestricted funds - general	-	-	905,583	297		905,880
Restricted funds	269,012	208,001	-	-		477,013
	269,012	208,001	905,583	297		1,382,893

9 Grants payable

	Total 2021 £	Total 2020 £
Grants to individuals	25,998	11,402
	25,998	11,402

10 Support costs

	Support costs 2021 £	Governance costs 2021 £	Total 2021 £	Total 2020 £
Management fees	75,565	-	75,565	95,272
Finance	14,588	-	14,588	17,462
IT	48,944	-	48,944	37,813
HR	2,624	-	2,624	8,919
Audit fees	-	11,400	11,400	9,000
Legal and professional	-	10,182	10,182	11,183
	141,721	21,582	163,303	179,648
Analysed between				
Fundraising	-	-	-	-
Charitable activities	141,721	21,582	163,303	179,648
	141,721	21,582	163,303	179,648

11 Trustees

None of the Trustees (or any persons connected with them) received any

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	70	71

Employment costs	2021 £	2020 £
Wages and salaries	1,076,602	1,086,737
Social security costs	86,845	73,579
Other pension costs	18,227	18,037
	1,181,674	1,178,353

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13 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020	73,376
At 31 March 2021	73,376
Depreciation and Impairment	
At 1 April 2020	(61,983)
At 31 March 2021	(61,983)
Carrying amount	
At 31 March 2021	11,393
At 31 March 2020	18,375

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	104,366	109,520
Other debtors	2,363	1,974
Prepayments and accrued income	16,671	14,643
	123,400	126,137

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Deferred Income	136,895	78,071
Trade and Other Creditors	140,609	95,765
Funds held for third parties	-	-
	277,504	173,836

16 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:

		Movement in funds			Movement in funds		
	Balance at 1st April 2019 £	Incoming resources £	Resources expended £	Balance at 1st April 2020 £	Incoming resources £	Resources expended £	Balance at 31st March 2021 £
Adult Carers	125,053	266,729	(269,012)	122,770	316,121	(316,796)	122,095
Young Carers	(5,987)	208,180	(208,001)	(5,808)	205,372	(204,902)	(5,338)
Homecare	(5,560)	1,984	-	(3,576)	6,032	(4,010)	(1,554)
Other Activities	7,973	1,533	-	9,506	-	-	9,506
	121,479	478,426	(477,013)	122,892	527,525	(525,708)	124,709

		Movement in funds	
	Balance at 1st April 2019 £	Incoming resources £	Resources expended £
Adult Carers	125,053	266,729	(269,012)
Young Carers	(5,987)	208,180	(208,001)
Homecare	(5,560)	1,984	-
Other Activities	7,973	1,533	-
	121,479	478,426	(477,013)

17 Unrestricted funds

		Movement in funds			Movement in funds		
	Balance at 1st April 2019 £	Incoming resources £	Resources expended £	Balance at 1st April 2020 £	Incoming resources £	Resources expended £	Balance at 31st March 2021 £
Other Activities	138,821	890,125	(935,643)	93,303	929,946	(918,999)	104,250
	138,821	890,125	(935,643)	93,303	929,946	(918,999)	104,250

		Movement in funds	
	Balance at 1st April 2019 £	Incoming resources £	Resources expended £
Other Activities	138,821	890,125	(935,643)
	138,821	890,125	(935,643)

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18 Analysis of net assets between funds

	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:		
Tangible assets	11,393	18,375
Current assets/(liabilities)	217,566	197,820
	228,959	216,195

19 Related party transactions

There were no disclosable related party transactions during the year 2020-21 (none).

20 Cash generated from operations

	2021 £	2020 £
Surplus/(Deficit) for the year	12,764	(44,105)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	6,982	5,732
Movements in working capital: Decrease in debtors	2,737	30,386
Increase in creditors	44,844	4,978
Increase/(Decrease) in deferred income	58,824	(62,359)
Cash absorbed by operations	126,151	(65,368)

21 Analysis of changes in net funds

The charity had no debt during the year.