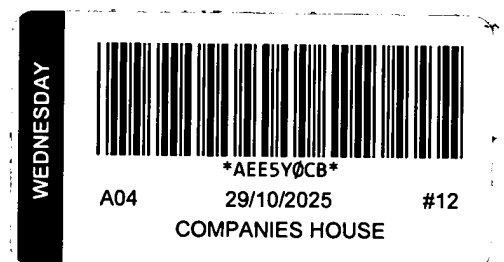


COMPANY REGISTRATION NUMBER: 3151878
CHARITY REGISTRATION NUMBER: 1057539

Barnet Carers Centre
Company Limited by Guarantee
Financial Statements
31 March 2025

BRIAN PAUL LIMITED
Chartered Accountants & Statutory Auditors
159A Chase Side
Enfield
Middlesex
EN2 0PW



Barnet Carers Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Barnet Carers Centre

Charity registration number 1057539

Company registration number 3151878

Principal office and registered office 3rd Floor
Global House
303 Ballards Lane
North Finchley
London
N12 8NP

The trustees

A Woodhall
J Supran (Deceased 14/09/2025)
R Forge
R Jacobs
C Hurwitz
J Lloyd-Davies
Rabbi D Rich
A Shields (Appointed 21/03/2024)
R Bageya (Appointed 12/08/2024)

Company secretary M Rich

Auditor Brian Paul Limited
Chartered Accountants & Statutory Auditors
159A Chase Side
Enfield
Middlesex
EN2 0PW

Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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:

A Woodhall
J Supran (Deceased 14/09/2025)
R Forge
R Jacobs
C Hurwitz
J Lloyd-Davies
Rabbi D Rich
A Shields (Appointed 21/03/2024)
R Bageya (Appointed 12/08/2024)

Trustees are recruited according to an internal process. Applicants are initially put in touch with the head of business administrator. 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 is provided where needed and relevant information (such as updates from the Charity Commission) is provided to all trustees.

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
Donia Arnall	Head of Homecare Services
Afreen Jahan	Financial Controller
Rhonda Oliver	Head of Business Administration
Maivel Rodriguez	Head of Development and Strategic Engagement
Teresa Tojuola	HR Business Partner

Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

An average staff team of 86, of whom 13 are full-time, execute the operational activities of the organisation.

Related parties and relationships with other organisations

Rabbi Danny Rich, trustees of Barnet Carers Centre are Councillor's for The London Borough of Barnet.

Objectives and activities

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 would like to 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.

We have continued to develop and improve our services to both adult and young carers, as well as developing our homecare service throughout the last year, and we continue to see growing demand for all our services.

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 organisation's relationship with its stakeholders.
 - Increase educational, health and social care professionals' awareness of the needs of adult and young carers.
-

Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

- Raise funding through grants and donations to support these activities.
- Deliver an excellent domiciliary care service.

To meet these objectives our targets included:

- Ensuring appropriate resources were available to provide and develop our existing services and to fund and implement new services based on the needs of our beneficiaries.
- Working 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 and developing links with professionals in education, health and social care.
- 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 with the ongoing challenges that they might face.

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

The need

The 2021 census puts the number of unpaid carers in the borough at 28,816. This represents a significant fall in the number of carers as a percentage of the borough population from 11.2% of the population to 7.4% of the population. There remains some debate about whether the census numbers reflect the true number of carers in the Borough due to changes in how questions related to carers were changed between the 2011 and the 2021 census.

What we do know is that there are many carers in the Borough that we are not reaching and that need support. There are also increasing numbers of carers who are providing higher levels of care and facing the very real challenges that go with that. The number of carers providing between 20 and 49 hours of care a week has increased from 4,512 to 5,966 and the number of carers who are providing over 50 hours of care a week has jumped from 6,200 in the 2011 census to 7,344 in the 2021 census. We know that these numbers continue to increase, and these are the carers who increasingly rely on the support of carer support services. For organisations like Barnet Carers, it is the real numbers of carers requiring support that impact on our services.

The increasing number of carers providing high levels of care is also having a more general impact on all services. Of those carers providing over 50 hours of care, 9% report themselves to be in poor health with a further 25% reporting themselves to be in fair health.

Barnet continues to see its population increase and grow older, therefore there is reason to believe that both those factors will lead to further increases in the number of carers needing support and an increase in demand for already stretched services.

Many carers go unrecognised and receive little or no support often until a crisis point is reached 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.

Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Identifying and supporting carers

One of our key objectives is to help identify and support carers, and this includes enabling people to understand the definition of a carer. We continue to develop our outreach programme to make sure that we can deliver services to carers where they are. New outreach has been carried out in community centres, at partner organisations, and in GP surgeries and local hospitals.

Our **Think Carer** and **Think Young Carer** campaigns have led to greater awareness of carers, both by professionals and by carers themselves, and we have seen a significant growth in carers registering and being referred into the service over the last year.

Criteria for receiving support

Barnet Carers is contracted by the London Borough of Barnet to provide a support service for adult and young carers. To receive support through this contract, the carer or the cared for must live or work in the Borough. We also run several projects that are funded by other organisations such as John Lyons Charity and the Mayor of London. The nature of this funding means that it is possible for us to support people who live outside of the Borough through these projects, although our main focus remains Barnet.

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.

The Care Act 2014

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 identify 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.

Services for Adult Carers

Our Adult Carers Team is dedicated to helping carers effectively manage their caring responsibilities. We offer a range of services aimed at meeting the needs of both the carers and those they care for, including:

Statutory Carers Needs Assessment

This assessment allows us to identify and customise our support to meet the specific needs of each carer. We have continued to meet our contract targets for Carers Needs Assessments and offer telephone and online self-assessment as well as face-to-face assessments for carers with particular needs. We continue to improve our assessment process to provide carers with a detailed and bespoke Carers Action Plan.

One-to-One Support

Most of our one-to-one support is now conducted over the phone. We utilise the "Carers Star" outcomes framework to help carers improve their situations. This support is in addition to our standard services and is specifically aimed at those identified as needing a higher level of assistance.

Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Working in partnership to enhance support

Through our partnership with local organisation, we have significantly increased our ability to refer carers to the most appropriate resources. Our ongoing work to develop these partnerships has led to significant increases in referrals from areas such as social prescribing. Our professional Drop-In continues to expand our reach with various organisations across the Borough, ensuring that other professionals are informed about the needs of carers and how to support them. These efforts have led to substantial rise in referrals from professionals to our organisation.

Grants and Subsidies

Throughout the year, we have been able to offer grants to carers for essential items. The Carers Essentials Grant Scheme that is operated by the Carers Trust is a significant benefit of being a Carers Trust Network Partner and provides much needed support for carers. In the year we have worked to improve and clarify the eligibility and application process for this scheme in order to ensure that it is made more widely available to all registered carers in the borough.

Additionally, we provide:

Regular Events and Workshops

Throughout the year we have been able to provide numerous online and face to face events from carers, including yoga, mindfulness, drop-in's, coffee and chat, walking groups, resilience and wellbeing groups, lunches and much more. We continue to develop the events programme in line with the expressed needs of carers, and we currently offer well over 200 events every year.

Form-Filling Support and Advice

Our volunteer-run form filling support service helps carers with a wide range of forms from attendance allowance to Blue Badges.

Wellbeing Workshops

Specialist partners conduct interactive workshops focusing on healthy living, staying active and managing caring roles.

Counselling Service

Our counselling service offers carers up to 9 sessions with our trained counsellors and remains one of our most active and popular services. The service is supervised by Dr Sharon Moorhouse, and we have an average of 6 volunteer counsellors operating to provide up to 600 hours of counselling every year. The counselling service is our only paid-for-service with carers being charged £96 for a course of 9 sessions. Carers in financial hardship can access counselling for free as can all carers in receipt of Carers Allowance.

Inclusion

We continue to develop our services to support inclusion for all carers. In the past year, we have added best-in-class accessibility software to our websites, which enables text-to-speech in 65 languages, translation in over 100 languages, content downloads as text or audio files, web page customisation and styling, as well as reading aids which include AI-assisted content simplification.

Barnet Carers Centre

Company Limited by Guarantee

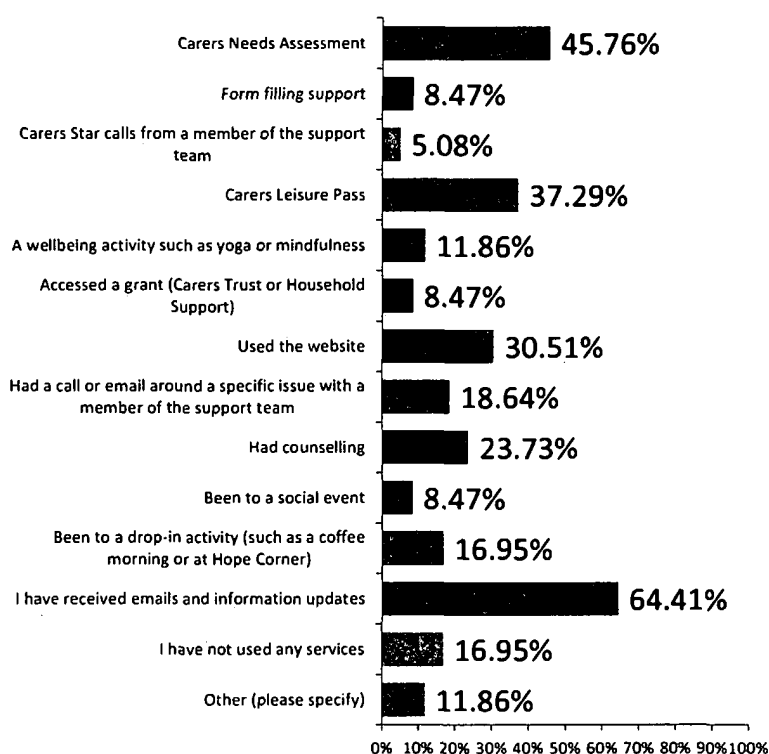
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Services used by Adult Carers

As part of our ongoing engagement with carers we continue to survey carers to enquire about the services that they are using and the value of those services (as determined by carers).

The graphic shows the variety of services that we have offered and how those services have been taken up.



We continue to improve on how we deliver these services. For example, access to the free Carers Leisure Pass has now been simplified and all carers (unless they explicitly indicate) are automatically enrolled for a leisure pass.

We are also improving on the delivery of information to carers and will now be sending more materials, including information sheets, Carers Needs Assessments and Carer Support Plans in the post as opposed to only electronically.

Services for young carers

In the year, our young carers service has gone from strength to strength. Our specialist Young Carer Team collaborates with young carers, their parents, and siblings to develop comprehensive support plans that ensure the entire family is involved. We work closely with schools and the local authority through the Family Services Hubs and support a range of services including Early Help Assessments. Our goal is to help young carers manage their responsibilities while enabling them to thrive and progress in their lives.

Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

We have implemented a "wrap-around" programme for young carers that offers access to a diverse range of activities, including individual and group mentoring within school settings, as well as a tutoring program designed to prevent educational disadvantages stemming from their caring roles.

Young carers can also access the following services:

Regular Social Events: through the support of John Lyon's Charity, we have further expanded our Broadening Horizons activity programme for young carers of all ages - this year saw our biggest programme of activities so far - enabling hundreds of young carers to access fun and educational activities throughout the year.

"Due to my eyesight disability and fear of heights, I would never have been able to take her somewhere like this. She truly benefited from an experience she would never have had if it wasn't for this service. Her growth in conquering her fears made it even more meaningful."
Parent of Young Carer attending a Thorpe Park trip

Tutoring Services: with the support of the Mayor of London's Propel Programme we have been able to expand our tutoring service to more young carers to provide a level playing field for young carers whose education has been impacted by their caring role.

School-Based Mentoring: through the support of the Mayor of London's Propel programme, we have been able to develop and expand our mentoring programme. Mentoring is now available to young carers throughout the Borough both in schools, online and in community settings during school holidays.

Enhanced Collaboration with Schools: we have increased our work with schools and produced new materials and resources for schools to enable them to better identify and refer young carers.

We know what to do!

With the support of John Lyon's Charity and the Media Trust we produced a film about young carers featuring young carers from our project. The film, directed by Stevie Jerram and developed with young carers was a finalist in the annual Smiley Awards and was a Highly Commended in the Third Sector Charity Awards. It can be viewed here: <https://www.youtube.com/watch?v=FrWSohFLPEE>

A strength-based approach

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.

Barnet adult and young carers strategy 2023-2028

The local authority was active in 2022-23 in developing a new Adult and Young Carers Strategy for the Borough.

Barnet Carers took a lead role in the development of the strategy and ran a series of engagement activities to ensure that the voice of carers was heard. The strategy will involve the establishment of a new Carers Engagement Board which will be chaired by Barnet Carers.

Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Influencing and participation

The organisation is active within the Borough and has had a key role in the development of the Barnet Dementia Strategy and the Dementia Friendly Barnet programme. We are also active members of the Barnet Safeguarding Board and the Access to Justice Sub-Committee. We are also active within the local voluntary sector and in supporting initiatives across the Borough and across North London that support carers.

Volunteers

Our volunteers continue to make a valuable and sustainable contribution to our day-to-day work. Currently, our volunteers are limited to counselling and formfilling support. We have 9 volunteers (not including our volunteer Board members). Their contribution to the charity is valued at up to £30,000.

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.

Achievements and performance

Highlights in 2024-25

- Increased the number of registered adult carers by 12.1%
- Increased the number of registered young carers by 13.3%
- Through the Think Young Carer Campaign, increased the number of referrals from schools by 132%
- 95% of carers felt that their Carers Needs Assessment was relevant to them in their caring role
- 88% of adult carers were satisfied with their Carers Needs Assessment
- Introduced best in class inclusivity tools to our website which enable translations into 60 different languages including text to voice. Our inclusivity tools also enable all our forms- including online forms to be read in multiple languages
- 81 activities arranged for young carers of all ages enabling 150 young carers to benefit from social, educational and cultural activities.
- 2,104 hours of one-to-one mentoring delivered to some of the most vulnerable young carers in their school settings.
- 1,770 hours of tuition delivered to young carers who were struggling with their confidence and studies supporting 177 Young Carers.

" She found the group of young people kind and supportive. She even ate her lunch. [she] finds eating in front of people she doesn't know uncomfortable "

" Shushma was absolutely amazing I felt I was given the time for someone to actually listen to how I am feeling right now and point me in the right direction in getting somewhere with positive help thank you so much "

Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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.

As of 31 March 2025 the estimated reserve stands at £150,000 which is sufficient to cover three months of support costs.

- the total funds are £243,167 (2024: £172,237),
 - the funds which are restricted and not available for general purposes are £167,383 (2024: £154,287).
- 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 regularly 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 allow for the diversification of funding and activities.

The trustees and senior managers have worked to mitigate the financial risk and remain confident in our ability to continue this work.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Barnet Carers Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

10/24/2025

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

A. Woodhall

**A Woodhall
Co-Chair**

Barnet Carers Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Barnet Carers Centre

Year ended 31 March 2025

Opinion

We have audited the financial statements of Barnet Carers Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2025 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;
- 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 charity 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 charity'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.

Barnet Carers Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Barnet Carers Centre *(continued)*

Year ended 31 March 2025

Other information

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

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

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease

Barnet Carers Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Barnet Carers Centre *(continued)*

Year ended 31 March 2025

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 extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows: - the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; - we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector; - we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Charities Act 2011, UK Taxes Acts, data protection, anti-bribery, employment, environmental and health and safety legislation; - we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and - identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit. We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by: - making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; - considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and To address the risk of fraud through management bias and override of controls, we: - performed analytical procedures to identify any unusual or unexpected relationships; - tested journal entries to identify unusual transactions; - investigated the rationale behind significant or unusual transactions; and In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to: - agreeing financial statement disclosures to underlying supporting documentation; - enquiring of management as to actual and potential litigation and claims; There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit.

Barnet Carers Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Barnet Carers Centre *(continued)*

Year ended 31 March 2025

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Parvez Dalal ACA, FCCA (Senior Statutory Auditor)

For and on behalf of
Brian Paul Limited
Chartered Accountants & Statutory Auditor
159A Chase Side
Enfield
Middlesex
EN2 0PW

27/10/2025

Barnet Carers Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	12,453	–	12,453	5,684
Charitable activities	6	1,208,201	577,038	1,785,239	1,552,635
Investment income	7	2,133	–	2,133	2,854
Total income		<u>1,222,787</u>	<u>577,038</u>	<u>1,799,825</u>	<u>1,561,173</u>
Expenditure					
Expenditure on charitable activities	8,9	1,164,953	563,942	1,728,895	1,483,734
Total expenditure		<u>1,164,953</u>	<u>563,942</u>	<u>1,728,895</u>	<u>1,483,734</u>
Net income and net movement in funds		<u>57,834</u>	<u>13,096</u>	<u>70,930</u>	<u>77,439</u>
Reconciliation of funds					
Total funds brought forward		17,950	154,287	172,237	94,798
Total funds carried forward		<u>75,784</u>	<u>167,383</u>	<u>243,167</u>	<u>172,237</u>

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

The notes on pages 19 to 28 form part of these financial statements.

Barnet Carers Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	15,602	25,433
Current assets			
Debtors	15	136,468	151,830
Cash at bank and in hand		232,067	71,884
		<u>368,535</u>	<u>223,714</u>
Creditors: amounts falling due within one year	16	<u>140,970</u>	<u>76,910</u>
Net current assets		<u>227,565</u>	<u>146,804</u>
Total assets less current liabilities		<u>243,167</u>	<u>172,237</u>
Net assets		<u>243,167</u>	<u>172,237</u>
Funds of the charity			
Restricted funds		167,383	154,287
Unrestricted funds		<u>75,784</u>	<u>17,950</u>
Total charity funds	18	<u>243,167</u>	<u>172,237</u>

These financial statements were approved by the board of trustees and authorised for issue on 10/24/2025....., and are signed on behalf of the board by:

A. Woodhall

A Woodhall
Co-Chair

The notes on pages 19 to 28 form part of these financial statements.

Barnet Carers Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	70,930	77,439
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	13,078	12,020
Other interest receivable and similar income	(2,133)	(2,854)
Accrued income	(1,272)	(30,521)
<i>Changes in:</i>		
Trade and other debtors	15,362	(76,326)
Trade and other creditors	65,332	(10,505)
Cash generated from operations	161,297	(30,747)
Interest received	2,133	2,854
Net cash from/(used in) operating activities	<u>163,430</u>	<u>(27,893)</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,247)	(6,333)
Proceeds from sale of tangible assets	—	52
Net cash used in investing activities	<u>(3,247)</u>	<u>(6,281)</u>
Net increase/(decrease) in cash and cash equivalents	160,183	(34,174)
Cash and cash equivalents at beginning of year	71,884	106,058
Cash and cash equivalents at end of year	<u>232,067</u>	<u>71,884</u>

The notes on pages 19 to 28 form part of these financial statements.

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3rd Floor, Global House, 303 Ballards Lane, North Finchley, London, N12 8NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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.

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
 - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
 - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
-

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of the lease incentives is recognised as a reduction to the expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% straight line
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue criteria, they are recognised as a liability.

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

4. Limited by guarantee

The company is registered as a company limited by guarantee, governed by its Memorandum and Articles of Association last updated on 15 November 2018, and is registered as a charity with the Charity Commission. In the event of being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations and gifts	<u>12,453</u>	<u>12,453</u>	<u>5,684</u>	<u>5,684</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants to individuals	–	22,823	22,823
LBB Adult Carers	–	303,215	303,215
LBB Young Carers	–	251,000	251,000
Homecare	<u>1,208,201</u>	<u>–</u>	<u>1,208,201</u>
	<u>1,208,201</u>	<u>577,038</u>	<u>1,785,239</u>

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants to individuals	–	42,876	42,876
LBB Adult Carers	–	250,889	250,889
LBB Young Carers	–	336,131	336,131
Homecare	922,739	–	922,739
	<u>922,739</u>	<u>629,896</u>	<u>1,552,635</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest	<u>2,133</u>	<u>2,133</u>	<u>2,854</u>	<u>2,854</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
LBB Adult Carers	–	167,869	167,869
LBB Adult Carers- Grant funding of activities	–	22,269	22,269
Homecare	1,011,943	–	1,011,943
LBB Young Carers	–	263,560	263,560
Governance costs	153,010	110,244	263,254
	<u>1,156,959</u>	<u>563,942</u>	<u>1,728,895</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
LBB Adult Carers	–	219,915	219,915
LBB Adult Carers- Grant funding of activities	–	24,189	24,189
Homecare	895,326	–	895,326
LBB Young Carers	–	136,095	136,095
Governance costs	95,752	112,457	208,209
	<u>991,078</u>	<u>492,656</u>	<u>1,483,734</u>

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
LBB Adult Carers	167,869	22,269	–	190,138	244,104
Homecare	1,011,943	–	–	1,011,943	895,326
LBB Young Carers	263,560	–	–	263,560	136,095
Rent	–	–	53,226	53,226	39,295
Rates & utilities	–	–	3,073	3,073	4,344
Repairs & maintenance	–	–	5,961	5,961	1,535
Insurance	–	–	7,936	7,936	5,032
Other office costs	–	–	72,125	72,125	40,686
Audit fees	–	–	9,000	9,000	24,000
Legal and professional	–	–	26,788	26,788	18,912
Bank charges	–	–	7,327	7,327	5,072
IT costs	–	–	63,108	63,108	57,313
Depreciation	–	–	13,078	13,078	12,020
General expenses	–	–	1,632	1,632	–
	<u>1,443,372</u>	<u>22,269</u>	<u>263,254</u>	<u>1,728,895</u>	<u>1,483,734</u>

10. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Operating lease rentals	46,896	35,270
Depreciation of tangible fixed assets	<u>13,078</u>	<u>12,020</u>

11. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>9,000</u>	<u>24,000</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	1,269,941	1,036,808
Social security costs	95,163	74,693
Employer contributions to pension plans	19,953	16,328
	<u>1,385,057</u>	<u>1,127,829</u>

The average head count of employees during the year was 85 (2024: 75). The average number of full-time equivalent employees during the year is analysed as follows:

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

	2025 No.	2024 No.
Number of staff - Administrative	13	15
Number of staff - Productive	72	60
	<u>85</u>	<u>75</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	125,599
Additions	3,247
At 31 March 2025	<u>128,846</u>
Depreciation	
At 1 April 2024	100,166
Charge for the year	13,078
At 31 March 2025	<u>113,244</u>
Carrying amount	
At 31 March 2025	<u>15,602</u>
At 31 March 2024	<u>25,433</u>

15. Debtors

	2025 £	2024 £
Trade debtors	119,127	137,174
Prepayments and accrued income	7,752	12,156
Other debtors	9,589	2,500
	<u>136,468</u>	<u>151,830</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	12,234	17,685
Accruals and deferred income	40,241	41,513
Social security and other taxes	18,968	16,269
Other creditors	69,527	1,443
	<u>140,970</u>	<u>76,910</u>

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

17. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,953 (2024: £16,328).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	17,950	1,222,787	(1,164,953)	75,784

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	77,751	931,277	(991,078)	17,950

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Adult Carers	6,409	326,038	(267,978)	64,469
Young Carers	141,339	251,000	(295,964)	96,375
Homecare services	(914)	–	–	(914)
Other Activities	7,453	–	–	7,453
	154,287	577,038	(563,942)	167,383

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Adult Carers	20,637	293,765	(307,993)	6,409
Young Carers	(10,129)	336,131	(184,663)	141,339
Homecare services	(914)	–	–	(914)
Other Activities	7,453	–	–	7,453
	17,047	629,896	(492,656)	154,287

Barnet Carers Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	15,602	–	15,602
Current assets	60,182	167,383	227,565
Net assets	75,784	167,383	243,167

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	25,433	–	25,433
Current assets	(7,483)	154,287	146,804
Net assets	17,950	154,287	172,237

20. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	71,884	160,183	232,067

21. Operating lease commitments

The total future minimum lease payments under non- cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	50,338	46,896
Later than 1 year and not later than 5 years	189,626	187,584
Later than 5 years	–	35,172
	239,964	269,652