HARROW CARERS

England & Wales · Charity number 1062149

Details

Other names	CARERS SUPPORT HARROW
Status	Registered
Legal form	Charitable company
Company number	03325055
Registered	1997-04-29
Register	View on the Charity Commission register

Contact

Address	Harrow Carers 376-378 Pinner Road Harrow HA2 6DZ
Phone	02088685224
Email	admin@harrowcarers.org
Website	www.harrowcarers.org

Activities

Objects: a. For the relief of persons with a disability arising from age, sickness or physical or mental illness/disability in the London Borough of Harrow and the surrounding areas, and who are dependent on others for their care by provision of practical help, advice, service, support, advocacy and information to spouses, partners, relatives, friends and others who have unpaid responsibility for their care and treatment (The "Carers").b. The relief of poverty, deprivation, mental or physical illness or suffering distress amongst the Carers defined in the above. c. The relief of poverty, deprivation, mental or physical illness or suffering distress amongst other vulnerable persons who are in need of universal and/or access to services in the London Borough of Harrow and surrounding areas.

Activities: Support for carers of all ages and backgrounds in Harrow.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** HARROW
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,135,121	£2,022,922	£1,164,772	78
2024-03-31	£1,901,440	£1,834,308	£1,052,573	78
2023-03-31	£1,720,946	£1,652,176	£985,441	71
2022-03-31	£1,696,504	£1,592,890	£916,671	75
2021-03-31	£1,446,869	£1,073,483	£813,057	51

Trustees

Name	Role	Appointed
Geoffrey Broomhead	Chair	2022-05-05
DR Janice Karen Howkins		2017-09-04
MANOJ VARSANI		2014-05-20
PETER BEYNON		
PETER KEEBLE		
Patrick Dcruz		2025-05-22
Peter Jones		2015-10-29
Shalini Bhargava		2022-09-20
Varinder Paul Singh Ghuman		2019-10-17
Varsha Parmar		2026-03-20

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HARROW CARERS

England & Wales - Charity number 1062149

Accounts

Company registration number: 03325055
Charity registration number: 1062149

Harrow Carers

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

MG Audit Services Limited
166 College Road
Harrow
Middlesex
HA1 1BH

Harrow Carers

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Harrow Carers

Reference and Administrative Details

Trustees	Peter Keeble Peter Jones Dr Janice Howkins OBE Manoj Varsani Dr Peter Beynon Shalini Bhargava Geoffrey Broomhead Paul Ghuman Patrick D'Cruz
Secretary	Colin Powell
Principal Office	376-378 Pinner Road Harrow Middlesex HA2 6DZ
Company Registration Number	03325055
Charity Registration Number	1062149
Auditor	MG Audit Services Limited 166 College Road Harrow Middlesex HA1 1BH

Harrow Carers

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025. The Trustees have adopted the provisions of accounting and reporting charities statement of recommended practice applicable to charities preparing their accounts in accordance with the financial reporting standards applicable in the UK and republic of Ireland (FRS 102). This year the Trustees have considered the performance of the charity during the last year. It has been a year of positive progress and good results.

Objectives and activities

Objects and aims

Harrow Carers is the leading, specialist charity for unpaid carers in the London Borough of Harrow. Our vision is that all unpaid carers in Harrow will have a better life, supported to sustain caring and to enjoy life beyond caring. Our mission is to deliver high quality resources, services and facilities that inform, support and empower carers of all ages. These purposes are carried out for the public benefit and are kept under regular review by trustees.

Harrow Carers deliver the borough wide Carers Support Service commissioned by the London Borough of Harrow, providing identification, information and advice, wellbeing activities, workshops, support planning, and access to both preventative and wellbeing services in line with duties under the Care Act 2014. Harrow Carers also deliver young carers assessments as commissioned by the London Borough of Harrow, providing identification, assessment and support for young carers in line with duties under the Children and Families Act 2014.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, Governance & Management

Harrow Carers is a company limited by guarantee and a registered charity governed by its Articles. The Board met regularly and held a Trustee Away Day in 2024 to review strategy, impact, finance and safeguarding duties. Information governance and risk are standing items on trustee agendas.

The Board included (during the year) Geoff Broomhead (Chair), Dr Janice Howkins OBE (Vice Chair), Dr Peter Beynon (Treasurer), Paul Ghuman, Shalini Bhargava, Peter Jones, Peter Keeble, Manoj Varsani MBE.

Harrow Carers

Trustees' Report

Leadership Transition:

During the year, Charmian Boyd retired as CEO in February 2025. After a rigorous recruitment process, Colin Powell, previously Director of Operations, was appointed CEO. The Board thanks Charmian for her service and welcomes Colin to lead Harrow Carers into its next chapter.

Day to day management is delegated to the CEO. The charity maintains comprehensive policies and handbooks (including Employee Handbook, safeguarding, whistleblowing and modern slavery) and has updated these within the year per trustee review schedules.

Strategy: Delivering Our Business Plan

The Board reviewed the Strategic Plan 2024-2027 during 2024/25. Our four strategic pillars are:

1. Provide great services for carers
2. Grow - reach more carers
3. Great place to work
4. Sustainable, independent organisation

1. Provide great services for carers
- Every activity we do has clear outcome statements
- Clear evidence of need before any co-production or activity
- Every service has an appropriate level of co-production
- Better built environment for our carers and staff
- Maintain standards and work to a recognised QA framework

2. Grow - reach more carers
- We support a greater number of carers
- We are inclusive: supporting a more diverse range of carer groups
- We work beyond boundaries
- Improve communication with carers and stakeholders

3. Great place to work
- People feel valued and empowered here
- We have a respectful and supportive culture

4. Sustainable, independent organisation
- Homecare and Homeshare become more effective and efficient
- We have more and greater sources of income
- We work in accordance with our revised environmental plan
- Volunteers are helping us to a greater extent

To embed the plan, trustees and staff held structured strategy sessions and an All Staff Strategy Review Away Day, using survey findings and RAG rated progress to refine outcomes for each pillar. Carers were also consulted to gain their views and opinions as to the strategic areas of focus.

Key Achievements Versus Strategic Pillars 2024/25

1. Provide great services for carers

Expanded peer groups (incl. grief/loss and care home support) and men's respite activities. Outcomes captured using quantifiable reporting metrics.

2. Grow - reach more carers
New referrals exceeded quarterly targets; community events and multi agency forums widened identification and self referral routes.

3. Great place to work
Professional training strengthened for the senior management team via funding from the apprenticeship levy fund, menopause policy introduced and access to psychological support in time of need.

4. Sustainable, independent organisation
Ongoing pipeline management for grants and contracts; partnership based delivery (Age UK HHB, NHS NWL ICB, CLCH) sustained reach and economies of scale. Our social enterprise model and income generated from Elite Specialist Care proved to be challenging over the year due to the number of homecare providers across the borough and local and national challenges in recruitment and retention of homecare staff. However. to the latter part of the fiscal year and with a renewed marketing plan, sales for Elite Specialist Care increased.

Harrow Carers Impact 24/25

During the fiscal year 24/25, Harrow Carers supported thousands of carers and community members across Harrow. The entire Harrow Carers team demonstrated continued caring efforts and professionalism in the support of unpaid carers. The organisation has grown year on year each year providing more services to more carers. The number of registered carers has continually increased from: 3900 in 2020, 4700 in 2021, 5000 in 2024, and 6415 active the end of March 2025.

Adult Services Registrations and Activities 2024/2025
- 706 new registrations (25% online)
- 186 hospital referrals received
- 4,429 unique adults accessed services
- 6,211 wellbeing activity attendances - 95% satisfaction
- 932 counselling sessions for 192 carers - 85% felt better able to cope
- 89 carers joined grief & self care workshops - 95% approval
- 198 dementia carers supported - 98% approval
- 13,652 info & advice contacts

Young Carers
- 801 young carers currently registered to receive support
- 670 unique young carers supported
- 1,035 activity attendances
- 90 young carer assessments offered - 70 carried out
- 55 young carers engaged in our DNAV psychological resilience support programme

Community Partnership and Health
- 462 Diabetes and hypertension health checks, delivered in conjunction with CLCH
- 32 community champions recruited to educate about health risks

Harrow Carers

Trustees' Report

Harrow Carers' commitment to supporting carers and the community remains unwavering. As we move forward, the organisation will continue to build on the successes of the past year, ensuring that the services provided are not only maintained but also enhanced to meet the evolving needs of carers. The focus will be on expanding outreach, increasing registrations, and providing more targeted support through counselling, workshops, and the launch of our new virtual carers centre. By fostering strong community partnerships and leveraging the dedication of the Harrow Carers team, the organisation aims to further improve the wellbeing and resilience of carers, ensuring they receive the recognition and support they deserve. The journey ahead is promising, and Harrow Carers is well equipped to make a lasting impact on the lives of those they serve.

Unfortunately, our lead hospital carers post and funding ended in April 2025. This has led to a gap in support of unpaid carers when they or their loved ones are admitted to hospital and support is required to navigate care and discharge.

Quality, Safeguarding & Risk

We maintained an embedded ISO9001- 2015 quality management approach, with internal audits, an annual external visit, and management reviews covering customer satisfaction, training, and performance. Actions included re aligning policy frameworks and strengthening evidence capture.

Safeguarding adults and children remained a standing priority-trustees re adopted updated policies per the 2024/25 review cycle, and staff training compliance was monitored monthly.

We refreshed our Business Continuity Plan and sustained information governance controls through an updated IT & Network Information Security Policy-both reviewed at trustee level alongside risk registers.

Our Modern Slavery Statement sets out ethical procurement, safer recruitment and board level safeguarding responsibilities; it also notes our membership of both the children's and adults' safeguarding boards in Harrow.

Financial Review

The charity's principal restricted and contract income in 2024/25 derived from the London Borough of Harrow Care Act Contract, Young Carers Assessment Contract and health related programmes (including psychological support via NHS NW London ICB). Funding for hospital discharge (Take Home and Settle) support flows to Harrow Carers via Age UK HHB as lead partner under Nexus/NWP pathways.

Trustees continued to pursue a diverse funding mix (grants, contracts, traded services via Elite Specialist Care and donations). Examples during the year include Awards for All (YC activities), Garfield Weston (YC/core), the Masonic Charitable Foundation (advocacy/dementia), sport related grants and local funds-tracked within the CEO's grant and contracts board reporting.

Our reserves policy targets approximately four months' operating costs to ensure resilience; the Board reviewed this alongside property, digital, and people related risks highlighted in the strategic plan SWOT.

In 2024/25 Harrow Carers recorded income of £2,135, a 12.3% increase on 2023/24 of £1,901k explained by:
- Expansion of Elite Specialist Care business, from £688k in 2023/24 to £998k in 2024/25.
- With the Charity, Harrow Carers, making up the balance of £1,137k against £1,213k in 2023/24.

Expenditure has been kept under control with the increase in income. Expenditure of £2,023k was recorded in 2024/25 from £1,834k in 2023/24, an increase of 10.3%.

In the year the organisation undertook a review of the allocation of funds which identified the reclassification of the freehold property and its associated mortgage and some restricted projects to unrestricted. To improve the comparability year on year the prior year financial statements were restated.

As restated reserves increased by £112k from £1,053k to £1,164k and is split as follows:
• Unrestricted reserves increased by £81k from £466k to £547k,
• Designated reserves decreased by £40k from £325k to £285k with the continued paying down of the mortgage associated with the property.
• Restricted reserves increase by £71k from £262k to £333k and is available to fund restricted projects going forward.

Our reserves policy targets approximately four months' operating costs to ensure resilience; the Board reviewed this alongside property, digital, and people related risks highlighted in the strategic plan SWOT.

Plans for 2025/26

• Digital & access: Launch the next phase of our digital offer (Virtual Carers Centre) and improve online pathways to reduce friction for carers and staff.
• Carers' statutory assessments (Adults): Work with the Council to implement a sustainable carers assessment model under the Care Act 2014, with trauma informed practice and robust QA.
• Young carers progression: Scale the YC/YAC programme (education, skills, employability and respite) including transitions support and employer engagement.
• Evening/weekend reach and targeted outreach to under represented carer communities, aligned to borough demographics.
• Income diversification: Continue corporate partnerships and multi year grants in priority areas (dementia and YC), as set out in the business plan.

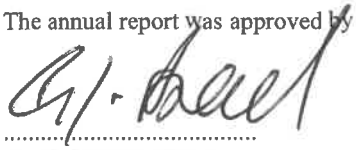
Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and UK accounting standards, and for safeguarding the assets of the charity and ensuring their proper application. The trustees confirm that, in so far as each trustee is aware, there is no relevant audit information of which the auditor is unaware.

Thank You

We thank our staff, volunteers, partners and commissioners at London Borough of Harrow, NHS Northwest London ICB, Central London Community Hospital and our grant funders for their support, and-above all-Harrow's unpaid carers for their trust and resilience.

The annual report was approved by the trustees of the charity on 27 November 2025 and signed on its behalf by:



.....
Geoffrey Broomhead
Trustee

Harrow Carers

Statement of Trustees' Responsibilities

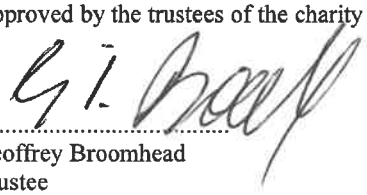
The trustees (who are also the directors of Harrow Carers for the purposes of company law) are responsible for preparing the trustees' report and the financial statements of the Group and the charitable company in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted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

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

- select suitable accounting policies and 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 Group and the charitable company will continue in business.

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

Approved by the trustees of the charity on 27 November 2025 and signed on its behalf by:



Geoffrey Broomhead
Trustee

Harrow Carers

Independent Auditor's Report to the Members of Harrow Carers

Opinion

We have audited the financial statements of Harrow Carers (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of the group's results 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 group 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

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

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

Other information

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

Independent Auditor's Report to the Members of Harrow Carers

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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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 Statement of Trustees' Responsibilities (set out on page 7), the trustees 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 operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Harrow Carers

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are:
(i) to identify and assess the risks of material misstatement of the financial statements due to fraud;
(ii) to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and
(iii) to respond appropriately to instances of fraud or suspected fraud identified during the audit.

However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

• We obtained an understanding of the legal and regulatory requirements applicable to the charitable group and considered that the most significant are the Companies Act 2006, Charities Act 2011, and UK taxation legislation.

• We obtained an understanding of how the charitable group complies with these requirements by discussions with management and those charged with governance.

• We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

• We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

• Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Independent Auditor's Report to the Members of Harrow Carers

- 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 group's 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 group's or the parent charitable company'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 group or the parent charitable company 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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 charitable parent company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the group's trustees 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 parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Mr Gavin Fernandes FCA, CTA (Senior Statutory Auditor)
For and on behalf of MG Audit Services Limited, Statutory Auditor

166 College Road
Harrow
Middlesex
HA1 1BH

27 November 2025

Harrow Carers

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds: Designated £	Unrestricted funds: General £	Restricted funds £	Total 2025 £
Income and Endowments from:					
Donations and legacies	3	-	10,865	102,259	113,124
Charitable activities	4	-	1,542,760	466,070	2,008,830
Investment income	5	-	11,255	-	11,255
Other income		-	1,912	-	1,912
Total Income		-	1,566,792	568,329	2,135,121
Expenditure on:					
Raising funds		-	(71,895)	(36,831)	(108,726)
Charitable activities		-	(1,266,512)	(460,398)	(1,726,910)
Other expenditure		(40,334)	(146,929)	(23)	(187,286)
Total Expenditure		(40,334)	(1,485,336)	(497,252)	(2,022,922)
Net (expenditure)/income		(40,334)	81,456	71,077	112,199
Net movement in funds		(40,334)	81,456	71,077	112,199
Reconciliation of funds					
Total funds brought forward		325,378	465,416	261,779	1,052,573
Total funds carried forward	22	285,044	546,872	332,856	1,164,772

Harrow Carers

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds: Designated (Restated) £	Unrestricted funds: General (Restated) £	Restricted funds (Restated) £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	-	21,130	-	21,130
Charitable activities	4	-	972,236	895,787	1,868,023
Investment income	5	-	10,576	-	10,576
Other income		-	1,711	-	1,711
Total Income		-	1,005,653	895,787	1,901,440
Expenditure on:					
Raising funds		-	(109,542)	-	(109,542)
Charitable activities		-	(937,236)	(598,731)	(1,535,967)
Other expenditure		(41,802)	(146,997)	-	(188,799)
Total Expenditure		(41,802)	(1,193,775)	(598,731)	(1,834,308)
Net (expenditure)/income		(41,802)	(188,122)	297,056	67,132
Transfers between funds		-	128,107	(128,107)	-
Net movement in funds		(41,802)	(60,015)	168,949	67,132
Reconciliation of funds					
Total funds brought forward		367,180	525,431	92,830	985,441
Total funds carried forward	22	325,378	465,416	261,779	1,052,573

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 22.

Harrow Carers

(Registration number: 03325055)
Consolidated Balance Sheet as at 31 March 2025

	Note	2025 £	2024 (Restated) £
Fixed assets			
Intangible assets	15	49,222	98,443
Tangible assets	16	671,042	687,144
		720,264	785,587
Current assets			
Debtors	17	427,481	262,502
Cash at bank and in hand		533,003	639,647
		960,484	902,149
Creditors: Amounts falling due within one year	18	(245,748)	(345,943)
Net current assets		714,736	556,206
Total assets less current liabilities		1,435,000	1,341,793
Creditors: Amounts falling due after more than one year	19	(270,228)	(289,220)
Net assets		1,164,772	1,052,573
Funds of the group:			
Restricted funds		332,856	261,779
Unrestricted income funds			
Unrestricted funds		831,916	790,794
Total funds	22	1,164,772	1,052,573

Harrow Carers

(Registration number: 03325055)
Consolidated Balance Sheet as at 31 March 2025

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The trustees acknowledge their responsibilities for:
(a) Ensuring that the charitable company keeps records that comply with Section 386 and 387 of the Companies Act 2006 and
(b) Preparing financial statements which give a true and fair view of the state of the affairs of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirement of the Companies Act 2006 relating to financial statement, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provision applicable to charitable companies subject to the small companies regime.

The financial statements on pages 12 to 41 were approved by the trustees, and authorised for issue on 27 November 2025 and signed on their behalf by:

Peter J Beynon

Dr Peter Beynon
Trustee

Harrow Carers

(Registration number: 03325055)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 (Restated) £
Fixed assets			
Tangible assets	16	667,771	682,899
Investments		250,000	250,000
		917,771	932,899
Current assets			
Debtors	17	455,181	374,081
Cash at bank and in hand		481,426	501,625
		936,607	875,706
Creditors: Amounts falling due within one year	18	(218,079)	(315,395)
Net current assets		718,528	560,311
Total assets less current liabilities		1,636,299	1,493,210
Creditors: Amounts falling due after more than one year	19	(270,228)	(289,220)
Net assets		1,366,071	1,203,990
Funds of the charity:			
Restricted funds		332,856	261,779
Unrestricted income funds			
Unrestricted funds		1,033,215	942,211
Total funds	22	1,366,071	1,203,990

Harrow Carers

(Registration number: 03325055)
Balance Sheet as at 31 March 2025

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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Peter J Beynon

Dr Peter Beynon
Trustee

Harrow Carers

Consolidated Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income		112,199	67,132
Adjustments to cash flows from non-cash items			
Depreciation		25,073	25,976
Amortisation		49,221	49,221
Interest received	5	(11,255)	(10,576)
Interest payable		23,487	25,753
		198,725	157,506
Working capital adjustments			
(Increase)/decrease in debtors	17	(164,979)	118,697
(Decrease)/increase in creditors	18	(96,561)	54,803
Net cash flows from operating activities		(62,815)	331,006
Cash flows from investing activities			
Interest receivable and similar income	5	11,255	10,576
Purchase of tangible fixed assets	16	(8,970)	(1,654)
Net cash flows from investing activities		2,285	8,922
Cash flows from financing activities			
Interest payable and similar charges		(23,487)	(25,753)
Repayment of loans and borrowings	18	(22,627)	(57,463)
Net cash flows from financing activities		(46,114)	(83,216)
Net (decrease)/increase in cash and cash equivalents		(106,644)	256,712
Cash and cash equivalents at the beginning of the year		639,647	382,935
Cash and cash equivalents at the ending of the year		533,003	639,647

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
376-378 Pinner Road
Harrow
Middlesex
HA2 6DZ

These financial statements were authorised for issue by the trustees on 27 November 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Harrow Carers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Basis of consolidation
The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertaking, Elite Specialist Care Limited (a wholly owned subsidiary) drawn up to 31 March 2025. The consolidation is prepared on a line by line basis.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	20% Straight line

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	50 years on cost of building
Computer equipment	25% Straight line

Business combinations
Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the group. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
General unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated unrestricted funds - These are funds set aside by the trustees out of unrestricted funds for specific future purpose.

Restricted funds - These are funds that can only be used for particular restricted purposes. Restrictions arise when specified by the donor.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Prior period errors

During the current financial period, the Group undertook a review of the allocation of funds across various categories and identified that the freehold property and the associated mortgage had been incorrectly allocated to Restricted Funds. Upon reassessment, it was determined that these assets and liabilities should have been allocated to Unrestricted Designated Funds, reflecting their intended use and nature more accurately.

As a result, the Group has corrected the allocation in the current year's financial statements and restated the prior year balances to ensure consistency and comparability.

The restated balance sheet as of year ended 31 March 2024 is as follows:

Financial statement line item	Fund	2024 As previously stated	2024 Adjustment	2024 Restated
Tangible fixed assets	Unrestricted designated funds	-	670,884	670,884
Tangible fixed assets	Restricted funds	670,884	(670,884)	-
Current assets	Unrestricted general funds	512,116	(287)	511,829
Current assets	Restricted funds	350,290	40,030	390,320
Creditors: amounts falling due within one year	Unrestricted designated funds	-	(56,286)	(56,286)
Creditors: amounts falling due within one year	Unrestricted general funds	(289,512)	128,396	(161,116)
Creditors: amounts falling due within one year	Restricted funds	(16,689)	(111,852)	(128,541)
Creditors: amounts falling due after one year	Unrestricted designated funds	-	(289,220)	(289,220)
Creditors: amounts falling due after one year	Restricted funds	(289,220)	289,220	-
Funds of the charity:				
Funds	Unrestricted designated funds	-	(325,378)	(325,378)
Funds	Unrestricted general funds	337,308	(802,724)	(465,416)
Funds	Restricted funds	(715,264)	403,711	(261,779)

The restated statement of financial activities for the year ended 31 March 2024 is as follows:

Financial statement line item	Fund	2024 As previously stated	2024 Adjustment	2024 Restated
Charitable activities expenditure	Unrestricted designated funds	-	41,802	41,802
Charitable activities expenditure	Restricted funds	640,533	(41,802)	598,731

The restated balance sheet after the above adjustments is as follows:

Financial statement line item	Fund	31 March 2025	31 March 2024 Restated	1 April 2024 Restated
Tangible fixed assets	Unrestricted designated funds	654,028	670,884	687,740
Tangible fixed assets	Restricted funds	-	-	-
Current assets	Unrestricted general funds	532,882	511,829	579,216
Current assets	Restricted funds	427,602	390,320	92,830
Creditors: amounts falling due within one year	Unrestricted designated funds	(98,756)	(56,286)	(17,972)
Creditors: amounts falling due within one year	Unrestricted general funds	(52,246)	(161,116)	(225,178)
Creditors: amounts falling due within one year	Restricted funds	(94,746)	(128,541)	-
Creditors: amounts falling due after one year	Unrestricted designated funds	(270,228)	(289,220)	(302,588)
Creditors: amounts falling due after one year	Restricted funds	-	-	-
Funds	Unrestricted designated funds	(285,044)	(325,378)	(367,180)
Funds	Unrestricted general funds	(546,872)	(465,416)	(625,689)
Funds	Restricted funds	(332,856)	(261,779)	(92,830)

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	10,865	102,259	113,124	21,130
	10,865	102,259	113,124	21,130

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Income from charitable activities	1,542,760	466,070	2,008,830	1,868,023

	2025 £	2024 £
Age UK Harrow Hillingdon & Brent	67,979	78,681
Awards for All	20,000	-
BBC Children in Need	19,553	20,385
Carer Support ICC NWP	43,660	29,134
Carers Trust, Making Carers Count	14,991	87,456
Central North West London Mental Heath Trust	4,557	12,054
Centre Services Care Act (Harrow Council)	124,785	124,782
Charity of Sir Richard Whittington	8,000	26,945
City Bridge Foundation	33,100	32,650
CNWL Youth Wellbeing	1,350	-
Community Café (salary reimbursement)	39,218	21,965
Core Souter Charitable Trust	-	3,000
Dementia - Masonic Grant	4,768	-
Dementia - The Jean and Derek King Trust	5,000	-
Garfield Weston Foundation	13,315	7,534
Harrow Change Makers	7,366	7,405
Harrow Council DNAV	9,922	-
Harrow Giving	27,196	19,500
Harrow Giving (Community Champions)	23,333	36,667

Notes to the Financial Statements for the Year Ended 31 March 2025

	2025 £	2024 £
Harrow Parent Carer Forum	41,439	20,219
Harrow Together - Stories of Harrow	2,500	-
Harrow Together Carers in Care Homes	-	28,500
HIU Co-Ordinator post	45,633	-
John Lyon's Charity (SHAF)	-	5,999
John Lyon's Charity	50,000	36,000
NHS NWL – ICB	42,167	42,167
National Lottery Community Fund	160,137	104,505
Nationwide	18,539	7,425
Other income (unrestricted)	19,499	96,849
Other restricted income	52,255	6,696
Respite Care Services (unrestricted)	987,850	875,387
Shaftesbury Enterprise	-	48,000
Shanly Foundation	-	3,000
Sphere PCN	38,205	6,190
Sports England	6,273	-
The Headley Trust	12,500	12,500
The London Borough of Harrow Mayor's Appeal	8,740	-
Time for Me	10,000	-
Working for Carers	-	21,428
Young Carers Assessment	45,000	45,000
	2,008,830	1,868,023

The restricted income received during the year was for support of care activities carried out by the charity mainly for paying wages & salaries of particular care workers.

5 Investment income

	Unrestricted funds		
	General	Total 2025	Total 2024
	£	£	£
Deposit account interest	11,255	11,255	10,576

6 Activity wise total income

	Young carers	Home care	Home share	Working for carers	Adult carers	Common services	Total
	£	£	£	£	£	£	£
Respite care services	-	997,723	-	-	-	-	997,723
Grants	188,581	-	-	88,891	596,036	198,356	1,071,863
Other	-	-	30,597	-	-	34,938	65,535
	188,581	997,723	30,597	88,891	596,036	233,294	2,135,121

	Young carers	Home care	Home share	Working for carers	Adult carers	Common services	Total
	£	£	£	£	£	£	£
Unrestricted funds	95,178	997,723	30,597	-	441,382	-	1,564,880
Restricted funds	93,403	-	-	88,891	154,654	233,294	570,241
	188,581	997,723	30,597	88,891	596,036	233,294	2,135,121

7 Charitable activities expenditure

	Direct costs	Support costs	2025 Total	2024 Total
	£	£	£	£
Other direct costs	108,727	-	108,727	109,542
Salaries & wages	1,702,133	-	1,702,133	1,495,907
Establishment cost	34,455	-	34,455	38,531
Administration cost	111,256	41,575	152,831	150,268
Governance cost	-	24,776	24,776	40,060
	1,956,571	66,351	2,022,922	1,834,308

8 Analysis of governance and administrative support costs

Governance costs

	2025 £	2024 £
Audit fees : audit of the financial statements	12,000	11,340
Legal fees	2,187	7,379
Subscriptions	7,423	10,256
Accountancy & legal fees	3,166	11,085
	24,776	40,060

Administrative support costs

	2024 £	2023 £
Bank charge	868	908
Bank interest	23,487	25,754
Computer cost	17,220	21,190
	41,575	47,852

9 Activity wise total expenditure

	Young carers £	Home care £	Home share £	Working for carers £	Adult carers £	Common services £	Total £
Total costs	155,531	308,423	19,238	15,447	311,132	1,213,331	2,022,922
	155,531	308,423	19,238	15,447	311,132	1,213,331	2,022,922

	Young carers £	Home care £	Home share £	Working for carers £	Adult carers £	Common services £	Total £
General	-	308,243	-	-	4,096	1,172,997	1,485,336
Designated	-	-	-	-	-	40,334	40,334
Restricted funds	155,531	-	19,238	15,447	307,036	-	497,252
	155,531	308,243	19,238	15,447	311,132	1,213,331	2,022,922

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Audit fees	12,000	11,340
Depreciation of fixed assets	25,072	25,977
Amortisation of goodwill	49,221	49,221

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any reimbursed expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	1,549,134	1,359,878
Social security costs	139,477	100,732
Pension costs	13,522	19,095
Holiday pay	-	16,202
	1,702,133	1,495,907

The monthly average number of persons (including senior management team) employed by the group during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Management	2	2
Finance & administration	2	2
Project & services	74	74
	78	78

No employee received emoluments of more than £60,000 during the year.

13 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	12,000	11,340

14 Taxation

The group is a registered charity and is therefore exempt from taxation.

15 Intangible fixed assets

Group

	Goodwill £	Total £
Cost		
At 1 April 2024	246,106	246,106
At 31 March 2025	246,106	246,106
Amortisation		
At 1 April 2024	147,663	147,663
Charge for the year	49,221	49,221
At 31 March 2025	196,884	196,884
Net book value		
At 31 March 2025	49,222	49,222
At 31 March 2024	98,443	98,443

16 Tangible fixed assets

Group

	Land and buildings £	Computer equipment £	Total £
Cost			
At 1 April 2024	842,778	100,083	942,861
Additions	-	8,970	8,970
At 31 March 2025	842,778	109,053	951,831
Depreciation			
At 1 April 2024	171,894	83,823	255,717
Charge for the year	16,856	8,216	25,072
At 31 March 2025	188,750	92,039	280,789
Net book value			
At 31 March 2025	654,028	17,014	671,042
At 31 March 2024	670,884	16,260	687,144

Charity

	Land and buildings £	Computer equipment £	Total £
Cost			
At 1 April 2024	842,778	75,414	918,192
Additions	-	8,970	8,970
At 31 March 2025	842,778	84,384	927,162
Depreciation			
At 1 April 2024	171,894	63,399	235,293
Charge for the year	16,856	7,242	24,098
At 31 March 2025	188,750	70,641	259,391
Net book value			
At 31 March 2025	654,028	13,743	667,771
At 31 March 2024	670,884	12,015	682,899

17 Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	265,048	181,942	123,616	87,870
Due from group undertakings	-	-	169,133	207,259
Prepayments	622	-	622	-
Accrued income	26,758	33,807	26,758	33,807
Other debtors	135,053	46,753	135,052	45,145
	427,481	262,502	455,181	374,081

18 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	16,689	20,324	16,689	20,324
Trade creditors	32,279	17,494	30,519	17,161
Other taxation and social security	-	23,481	-	13,784
Other creditors	143,468	47,576	136,534	46,033
Accruals	42,199	35,148	23,224	16,173
Deferred income	11,113	201,920	11,113	201,920
	245,748	345,943	218,079	315,395

Deferred income

	2025	2024
	£	£
Deferred income at 1 April 2024	201,920	123,878
Resources deferred in the period	113,249	201,920
Amounts released from previous periods	(304,056)	(123,878)
Deferred income at year end	11,113	201,920

19 Creditors: amounts falling due after one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	270,228	289,220	270,228	289,220

20 Secured debts

The group/charity's bank loans are secured by a fixed charge over the freehold property, and a floating charge over the other assets of the group/charity.

The following secured debts are included with in creditors:

	2025 £	2024 £
Bank loans	286,917	309,544
	286,917	309,544

21 Loans maturity analysis

	2025 £	2024 £
Amounts falling due within one year:		
Bank loans	16,689	20,324
Amounts falling due between two and five years:		
Bank loans (2-5 years)	66,755	66,755
Amounts falling due in more than five years:		
Bank loan over five years	203,473	222,465

22 Funds

Group

	Balance at 1 April 2024 (Restated) £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
Unrestricted fund	465,416	1,566,792	(1,485,336)	546,872
Designated				
Unrestricted fund	325,378	-	(40,334)	285,044
Total unrestricted funds	790,794	1,566,792	(1,525,670)	831,916
Restricted funds				
Restricted fund	261,779	568,329	(497,252)	332,856
Total funds	1,052,573	2,135,121	(2,022,922)	1,164,772

	Balance at 1 April 2023 (Restated) £	Incoming resources (Restated) £	Resources expended (Restated) £	Transfers (Restated) £	Balance at 31 March 2024 (Restated) £
Unrestricted funds					
General					
Unrestricted fund	525,431	1,005,653	(1,193,775)	128,107	465,416
Designated					
Unrestricted fund	367,180	-	(41,802)	-	325,378
Total unrestricted funds	892,611	1,005,653	(1,235,577)	128,107	790,794
Restricted funds					
Restricted fund	92,830	895,787	(598,731)	(128,107)	261,779
Total funds	985,441	1,901,440	(1,834,308)	-	1,052,573

Charity

Harrow Carers

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
Unrestricted fund	616,833	609,146	(477,808)	748,171
Designated				
Unrestricted fund	325,378	-	(40,334)	285,044
Total Unrestricted funds	942,211	609,146	(518,142)	1,033,215
Restricted funds				
Restricted fund	261,779	568,329	(497,252)	332,856
Total funds	1,203,990	1,177,475	(1,015,394)	1,366,071

	Balance at 1 April 2023 (Restated) £	Incoming resources (Restated) £	Resources expended (Restated) £	Transfers (Restated) £	Balance at 31 March 2024 (Restated) £
Unrestricted funds					
General					
Unrestricted fund	625,689	475,643	(612,606)	128,107	616,833
Designated					
Unrestricted fund	367,180	-	(41,802)	-	325,378
Total unrestricted funds	992,869	475,643	(654,408)	128,107	942,211
Restricted funds					
Restricted fund	92,830	895,787	(598,731)	(128,107)	261,779
Total funds	1,085,699	1,371,430	(1,253,139)	-	1,203,990

23 Analysis of net assets between funds

Group

	Unrestricted funds			
	General £	Designated £	Restricted funds £	Total funds at 31 March 2025 £
Intangible fixed assets	49,222	-	-	49,222
Tangible fixed assets	17,014	654,028	-	671,042
Current assets	532,882	-	427,602	960,484
Current liabilities	(52,246)	(98,756)	(94,746)	(245,748)
Creditors over 1 year	-	(270,228)	-	(270,228)
Total net assets	546,872	285,044	332,856	1,164,772

	Unrestricted funds			
	General (Restated) £	Designated (Restated) £	Restricted funds (Restated) £	Total funds at 31 March 2024 (Restated) £
Intangible fixed assets	98,443	-	-	98,443
Tangible fixed assets	16,260	670,884	-	687,144
Current assets	511,829	-	390,320	902,149
Current liabilities	(161,116)	(56,286)	(128,541)	(345,943)
Creditors over 1 year	-	(289,220)	-	(289,220)
Total net assets	465,416	325,378	261,779	1,052,573

Charity

	Unrestricted funds			
	General £	Designated £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	13,743	654,028	-	667,771
Fixed asset investments	250,000	-	-	250,000
Current assets	509,006	-	427,601	936,607
Current liabilities	(24,578)	(98,756)	(94,745)	(218,079)
Creditors over 1 year	-	(270,228)	-	(270,228)
Total net assets	748,171	285,044	332,856	1,366,071

	Unrestricted funds			
	General (Restated) £	Designated (Restated) £	Restricted funds (Restated) £	Total funds at 31 March 2024 (Restated) £
Tangible fixed assets	12,015	670,884	-	682,899
Fixed asset investments	250,000	-	-	250,000
Current assets	485,386	-	390,320	875,706
Current liabilities	(130,568)	(56,286)	(128,541)	(315,395)
Creditors over 1 year	-	(289,220)	-	(289,220)
Total net assets	616,833	325,378	261,779	1,203,990

24 Analysis of net funds

Group

	At 1 April 2024 £	Cash flow £	At 31 March 2025 £
Cash at bank and in hand	639,647	(106,644)	533,003
Debt due within one year	(20,324)	3,635	(16,689)
Debt due after more than one year	(289,200)	18,972	(270,228)
Net debt	330,123	(84,037)	246,086

Group

	At 1 April 2023 £	Cash flow £	At 31 March 2024 £
Cash at bank and in hand	382,935	256,712	639,647
Debt due within one year	(64,420)	44,096	(20,324)
Debt due after more than one year	(302,588)	13,388	(289,200)
Net debt	15,927	314,196	330,123

25 Related party disclosures

The Group has taken advantage of exemption, under the terms of Financial Reporting Standard 102 not to disclose related party transactions with the wholly owned subsidiary within the Group.

26 Ultimate controlling party

The company is controlled by the Board of Directors and Trustees.

27 The liability of the guarantors

The company is limited by guarantee. The number of members registered is 9, each of whose liability in the event of the company being wound up may not exceed £1.

Harrow Carers

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds		Restricted funds	2025	2024
	Designated £	General £	£	£	£
Income and Endowments from:					
Donations and legacies (analysed below)	-	10,865	102,259	113,124	21,130
Charitable activities (analysed below)	-	1,542,760	466,070	2,008,830	1,868,023
Investment income (analysed below)	-	11,255	-	11,255	10,576
Other income (analysed below)	-	1,912	-	1,912	1,711
Total income	-	1,566,792	568,329	2,135,121	1,901,440
Expenditure on:					
Other direct costs (analysed below)	-	(71,895)	(36,831)	(108,726)	(109,542)
Salaries and wages (analysed below)	-	(1,241,735)	(460,398)	(1,702,133)	(1,506,935)
Establishment costs (analysed below)	-	(34,454)	-	(34,454)	(38,531)
Administrative costs (analysed below)	(40,334)	(112,475)	(23)	(152,832)	(150,268)
Governance costs (analysed below)	-	(24,777)	-	(24,777)	(29,032)
Total expenditure	(40,334)	(1,485,336)	(497,252)	(2,022,922)	(1,834,308)
Net (expenditure)/income	(40,334)	81,456	71,077	112,199	67,132
Net movement in funds	(40,334)	81,456	71,077	112,199	67,132
Reconciliation of funds					
Total funds brought forward	325,378	465,416	261,779	1,052,573	985,441
Total funds carried forward	285,044	546,872	332,856	1,164,772	1,052,573

Harrow Carers

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
Donations and legacies		
Appeals and donations	102,136	-
Appeals and donations (restricted)	123	-
Donations	10,865	21,130
	113,124	21,130

	2025 £	2024 £
Charitable activities		
Trusts and foundations	997,723	688,209
Charitable income (restricted)	466,070	895,787
Charitable income	4,556	-
Charitable income (unrestricted)	540,481	284,027
	2,008,830	1,868,023

	2025 £	2024 £
Investment income		
Deposit account interest	11,255	10,576
	11,255	10,576

	Unrestricted funds General £	Restricted funds £	2025 £	2024 £
Other direct costs				
Direct costs	-	(32,723)	(32,723)	-
Direct costs	(53,918)	-	(53,918)	(80,323)
Trade subscriptions	(5,957)	-	(5,957)	(2,491)
Staff welfare	(3,067)	-	(3,067)	(889)
Travel and subsistence	-	(353)	(353)	-
Travel and subsistence	(1,503)	-	(1,503)	(1,915)
Advertising	-	(336)	(336)	-

Harrow Carers

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds General £	Restricted funds £	2025 £	2024 £
Advertising	(2,034)	-	(2,034)	(3,401)
Carer training	-	(1,321)	(1,321)	-
Staff training	(1,231)	-	(1,231)	(4,923)
Travelling	(9,121)	-	(9,121)	-
Volunteer expenses	-	(2,098)	(2,098)	-
Volunteer expenses	(4,185)	-	(4,185)	(15,600)
Bad debts written off	9,121	-	9,121	-
	(71,895)	(36,831)	(108,726)	(109,542)

	Unrestricted funds General £	Restricted funds £	2025 £	2024 £
Salaries and wages				
Subcontract cost	-	-	-	(11,028)
Holiday pay	-	-	-	(16,202)
Wages and salaries (restricted)	-	(460,398)	(460,398)	(548,517)
Wages and salaries (unrestricted)	(1,038,838)	-	(1,038,838)	(811,361)
Staff NIC (restricted)	-	-	-	(41,275)
Staff NIC (unrestricted)	(139,477)	-	(139,477)	(59,457)
Staff pensions (Defined contribution) - (restricted)	-	-	-	(8,939)
Staff pensions (Defined contribution) - (unrestricted)	(13,522)	-	(13,522)	(10,156)
Temps and recruitment	(49,898)	-	(49,898)	-
	(1,241,735)	(460,398)	(1,702,133)	(1,506,935)

Harrow Carers

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds General £	Restricted funds £	2025 £	2024 £
Establishment costs				
Light, heat and power	(8,479)	-	(8,479)	(11,060)
Petrol or diesel	(11,071)	-	(11,071)	(13,022)
Rent, rates and hall hire	(2,417)	-	(2,417)	(4,661)
Insurance	(12,487)	-	(12,487)	(9,788)
	(34,454)	-	(34,454)	(38,531)

	Unrestricted funds				
	Designated £	General £	Restricted funds £	2025 £	2024 £
Administrative costs					
Telephone and fax	-	(15,041)	-	(15,041)	(11,210)
Computer software and maintenance costs	-	(17,219)	-	(17,219)	(21,189)
Printing, postage and stationery	-	-	(15)	(15)	-
Printing, postage and stationery	-	(3,932)	-	(3,932)	(4,677)
Loan interest	(23,478)	-	-	(23,478)	(24,946)
Loan interest (unrestricted)	-	(9)	-	(9)	(807)
Depreciation of freehold property	(16,856)	-	-	(16,856)	(16,856)
Depreciation of office equipment	-	(8,470)	-	(8,470)	(9,122)
Sundry expenses	-	(4,257)	-	(4,257)	-
General expenses	-	-	(8)	(8)	-
General expenses	-	(4,356)	-	(4,356)	(10,072)
Bad debts written off	-	(13,358)	-	(13,358)	(1,260)
Bank charges	-	(869)	-	(869)	(908)
Factoring charges	-	4,257	-	4,257	-
Amortisation of goodwill	-	(49,221)	-	(49,221)	(49,221)
	(40,334)	(112,475)	(23)	(152,832)	(150,268)

Harrow Carers

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds General £	Restricted funds £	2025 £	2024 £
Governance costs				
Direct costs	-	-	-	(4,799)
Subscriptions	(1,023)	-	(1,023)	(3,714)
Accountancy fees	-	-	-	(2,190)
Audit fees	(12,000)	-	(12,000)	(11,340)
Membership fee	(6,401)	-	(6,401)	(4,051)
Legal and professional fees	-	-	-	8,537
Wages and salaries	3,000	-	3,000	-
Accountancy fees	(6,166)	-	(6,166)	(4,096)
Legal and professional fees	(2,187)	-	(2,187)	(7,379)
	(24,777)	-	(24,777)	(29,032)

	2025 £	2024 £
Transfers between funds		
Funds - Transfer from another fund	-	128,107
Funds - Transfer to another fund	-	(128,107)
	-	-

HARROW CARERS

England & Wales - Charity number 1062149

Accounts

MG Audit Services
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Dear Trustees,

Harrow Carers
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23 December 2024

Explanation of Consolidation Adjustment and Reconciliation for Goodwill Adjustment

As part of our audit of the consolidated financial statements of Harrow Carers Group for the year ended 31 March 2024, we aim to provide clarity on the consolidation adjustments and goodwill reconciliation applied during the preparation of the group accounts.

1. Consolidation Adjustments
Consolidation adjustments are made to combine the financial statements of the parent charity and its subsidiary entities, ensuring that the group financial statements present a true and fair view of the group's financial position and performance as a single economic entity. These adjustments typically include:

- **Eliminating Intercompany Transactions**: All intra-group transactions, balances, income, and expenses are eliminated to avoid double counting.
- **Adjusting for Non-Controlling Interests (NCI):** Where the charity does not own 100% of a subsidiary, adjustments are made to reflect the share of net assets and profits attributable to NCI.
- **Harmonising Accounting Policies**: If the subsidiaries have used accounting policies different from the parent entity, adjustments are made to align them.

The following adjustments were made to eliminate intercompany transactions:

	Dr (£)	Cr (£)
Administration costs	253	
Tangible fixed assets		(253)
Adjustment relating to shortfall on depreciation charged by Elite Specialist Care Ltd (ESL)		

MG Audit Services Ltd is a company registered in England and Wales with company no. 06123974.
Registered to carry on audit work in the UK & Ireland by the Institute of Chartered Accountants in England & Wales.

ICAEW CHARTERED ACCOUNTANTS

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2. Goodwill Adjustment

Goodwill arises when the purchase consideration paid by the parent charity to acquire a subsidiary exceeds the fair value of the net identifiable assets acquired. The adjustments and reconciliation for goodwill include:

- **Initial Recognition**: Calculating goodwill as the difference between the acquisition cost and the fair value of net assets at the acquisition date.
- **Impairment Testing**: Reviewing goodwill annually (or when indicators of impairment arise) to assess whether the carrying value exceeds its recoverable amount. Any excess is written off as an impairment expense.
- **Amortisation**: As permitted under the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102), adjustments were made to goodwill to reflect the amortisation expense.

Reconciliation for Goodwill

The reconciliation process involves:

1. Confirming the accuracy of the acquisition cost and fair value of net assets.
2. Tracking any impairments or amortisations applied to goodwill in the reporting period.
3. Providing an updated carrying value of goodwill as at the reporting date.

Description	Amount (£)
Cost	
At 1 April 2023	246,106
At 31 March 2024	246,106
Amortisation	
At 1 April 2023	98,442
Charge for the year	49,221
At 31 March 2024	147,663
Net Book Value	
At 1 April 2023	98,443
At 31 March 2024	147,664

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Net Movement in Funds

The net effect of the adjustments on the charity group's financial performance is summarised below:

Description	HC Consolidated (£)	HC (Solus) (£)	ESL (£)	Total (£)	Variance (£)	Goodwill charge (£)	Depreciation shortfall (£)
Net movement in funds	67,132	118,291	(1,685)	116,606	49,474	49,221	253

Conclusion

These adjustments ensure compliance with FRS 102 and provide a clear representation of the charity group's financial health. Should you have any questions or require further clarification, please do not hesitate to contact us.

Yours sincerely,

GAFernandes

……

Mr Gavin Fernandes FCA (Senior Statutory Auditor)
For and on behalf of MG Audit Services Limited, Statutory Auditor

166 College Road
Harrow
Middlesex
HA1 1BH

Date: 12/24/2024

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Registered to carry on audit work in the UK & Ireland by the Institute of Chartered Accountants in England & Wales.

ICAEW CHARTERED ACCOUNTANTS

HARROW CARERS

England & Wales - Charity number 1062149

Accounts

Company registration number: 03325055
Charity registration number: 1062149

Harrow Carers

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

MG Audit Services Limited
166 College Road
Harrow
Middlesex
HA1 1BH

Harrow Carers

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Harrow Carers

Reference and Administrative Details

Trustees	P Keeble P Jones Dr J K Howkins M Varsani P Beynon S Bhargava G Broomhead V P S Ghuman
Secretary	C J Boyd
Principal Office	376-378 Pinner Road Harrow Middlesex HA2 6DZ
Company Registration Number	03325055
Charity Registration Number	1062149
Auditor	MG Audit Services Limited 166 College Road Harrow Middlesex HA1 1BH

Harrow Carers

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023. The Trustees have adopted the provisions of accounting and reporting charities statement of recommended practice applicable to charities preparing their accounts in accordance with the financial reporting standards applicable in the UK and republic of Ireland (FRS 102). This year the Trustees have considered the performance of the charity during the last year. It has been a year of positive progress and good results despite a reduction in available grants and significant cost challenges.

Objectives and activities

Objectives of the charity, principal activities and organisation of work

Harrow Carers is a registered charity and company limited by guarantee. The charity is affiliated to the Carers Trust. The liability of each of the directors is limited to an amount not exceeding £1. The governing document is the articles of association.

The aims and objectives of the organisation, which exists for people who live and work in the London borough of Harrow and surrounding areas, and to provide unpaid care whether practical, advice, assistance or support, are as follows:

"For the relief of persons with a disability arising from age, sickness or physical or mental disability in the London Borough of Harrow and the surrounding areas, and who are dependent on others for their care by the provision of practical help, advice, assistance, service, support, advocacy and information to spouses, partners, relatives, friends, and others who have the unpaid responsibility for their care and treatment (The carers)."

"The relief of poverty and mental or physical sickness or suffering amongst the carers defined in the above."

The principal activities of the charity are to provide information, advice, support, training, mental and physical wellbeing, counselling, employment advice, respite care to adult and young carers. The charity also runs a Homecare service, Homeshare Matching Service and Hospital Discharge Service, for those with support needs.

The charity is organised so that the Trustees meet regularly to manage its' affairs. There is a Chief Executive Officer who manages the day-to-day running of the charity and has overall responsibility for the various projects for the carers. An Operations Director oversees the delivery of the operational aspects of the services and projects. Projects and services are delivered by a range of experienced and dedicated full and part-time staff and volunteers.

Harrow Carers is the main third sector support provider for unpaid carers within the borough and this year celebrates its 26th year in operation. As we emerged from the effects of the Covid-19 pandemic we offered a greatly increased number of face-to-face activities, coaxing carers to come out and socialise. This was in marked contrast to the previous year where carers were reluctance to engage in face-to-face social activities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Harrow Carers

Trustees' Report

Development, activities and achievements

The development of the charity follows the strategic business plan agreed with the Trustees. The objectives of this are to:

1. Provide great services for carers
2. Grow reaching more carers
3. Cherish our people
4. Create a financially stable organisation

1. Provide great services for carers

The services are organised into departments, each of which is led by an experienced professional manager. Details of development, activities and achievements are outlined below.

The **Adult Services** department provides a range of services to unpaid carers living within the Borough of Harrow. We continued to build on and expand our partnership working with the Carers Lead and many other organisations to ensure that our most vulnerable carers were supported.

During the year, we engaged with over 4,821 carers through activities, events, providing information and advice, and assisting with benefit applications. We delivered 756 counselling sessions, supporting 257 carers. A total of 1013 carers accessed our information and advice support service for help on matters such as carers rights, benefits and adaptations. Many of them received in-depth casework to help complete benefit applications forms, grant forms or to provide advocacy support for carers who needed extra support. We delivered 209 personal wellbeing sessions, attended by 2013 carers. A wide variety of sessions included laughter therapy, strength and balance/falls prevention, Tamil women's sewing group, plus diabetes and fasting advice during Ramadan. We also delivered 293 sessions to help prevent isolation including networking sessions, a variety of drop-in groups, peer led support groups and social groups.

This year we also delivered a number of new services. In the Borough of Hounslow, we delivered an Advice and Information Service. We delivered a new Discharge Support Service at Northwick Park Hospital in partnership with another charity which facilitated the discharge of 150 people a month on average. Another much valued new service was the Dementia Support Service which provides training and support for both the Carer and the Cared for. This was hugely appreciated as one of the few post diagnosis support services for Carers in the Borough of Harrow.

Outcomes of our work are great: 100% of carers who attended a wellbeing or training workshop reported that these had helped them manage their caring role better and we have positive feedback letting us know our service is valued as friendly, warm, and accessible by the carers engaging with us. We supported carers across many ethnic groups in line with the borough's ethnic groupings and across all ranges.

The **Young Carers department** supports young people aged 6-25 in their caring role. The service grew and developed over the year, with 105 young people registered with us as new Young Carers and we had 32 terminations, 28 of which were because young Carers turned 18. We had a total of 338 Young Carers registered during the year with 283 unique young carers engaging in support an incredible 87.3% engagement rate up from 73.4% the previous year. We had a total of 1907 attendances across 198 activities or engagements.

We continued to work with our school and college partners, whether this be overall awareness and school engagement to delivering DNA-V programmes to Secondary schools and Nurturing Talk programmes to our Primaries. Both designed to build resilience and communication development - whilst fostering and supporting our Young Carers mental health needs. To further aid our Young Carers mental health needs, we implemented in house counselling session for our over 16s and 1-2-1 support for all ages that are Young Carers

Trustees' Report

Continuing our crusade in offering respite to our Young Carers, we continue to hold our Junior (6 - 12), Youth (12 - 18) and YAC (18 - 25) trips with additional workshops for our Youth and Young Adult Carers to develop their personal, education/employability and social skills. We continue to provide Young Carers assessment on behalf of the Local Authority.

Ultimately, we worked together to ensure that our Young Carers got the support they need, deserve and have come to expect from Harrow Carers - and a continuation of this support as they transition to Adult Carers.

Working for Carers is a programme designed to help carers get back to work or closer to employment, training or education. In this, the final year of the project, our Employment Support Service continue to support carers back into employment and training. The final total for the year has seen 41 carers access support provision with 21 workshops carried out across the year. We have received a 100% satisfaction rate with this part of the contract. Although this formal programme will cease from March 23, we continue to provide employment support for Carers.

The **Home Care Department** provides respite care for carers and others. It has delivered 23,784 hours of care in the year with a mixture of private clients, clients contracted by councils and the Clinical Commission Group. Care support workers visit clients in their own homes to provide a variety of regulated and non-regulated care, both respite care and ongoing care. The department is managed by a registered manager of 18 years' experience. The team prides itself in the delivery of quality home care services to the cared-for persons suffering from disabilities, the elderly frail, persons with serious or terminal illness and people living in social isolation, thereby giving the carer a break from his or her caring role and promoting total peace of mind. The last CQC report has assessed the services as good in all areas; safe, effective, caring, responsive, and well led and Harrow Council's inspection reported us as Green (top level).
A particular focus for the year has been the merging of the systems and personnel from Elite Specialist Care and the Homecare Department of Harrow Carers.

Homeshare, Our Homeshare service matches older householders who have a spare room with someone who is looking for somewhere affordable to live and is happy to give an agreed level of practical help and friendship in return. It enables householders to continue to live independently in their own home and provides affordable accommodation for younger people. Homeshare helps to combat loneliness and isolation and encourages intergenerational exchange. Despite ingenious and modified ways of working we ended the year with 10 Homeshare matches, and marketing the service remains challenging.

2. Grow reaching more carers

The charity supported over 4,821 carers during the year. This year 496 new carers registered with us.

We worked in partnership with a range of organisations notably the Carers' lead for the council and the Harrow Borough Partnership where we led on the borough's strategy redevelopment. This helped us forge many relationships meaning more people became aware of the support we offer.

A range of outreach activities were undertaken to reach as many parts of the community as possible. This includes open days, BBQs and wide engagement with GP practices. We were supported by the Mayor of Harrow as her chosen charity which further assisted us to push for the voice and identification of unpaid carers within our borough to be recognised, supported, empowered, and celebrated. We have been supported by the Mayor's attendance at several of our functions for unpaid carers over the year for which we are very grateful.

3. Cherish our people

Underpinning all successful charities are the staff who make the services and support happen. The staff have been a constant source of caring for the carers and they have demonstrated this time and time again. The charity has provided support to staff in formal and informal online events, offering free counselling and opportunities to attend money workshops and more. This has been augmented by individual training and development plans for staff. Care support workers have an extensive online training programme on induction and refresher courses.
Volunteers have provided a huge amount of support to both the charity and carers and we are immensely grateful for the 3,000+ hours that volunteers have given this year. Supporting our carers and the vulnerable elderly such as helping at events, running peer support groups, volunteers gave their time freely. Simply, without them, much of the charitable work could not take place and we would like to let them know how much they are appreciated.

4. Create a financially stable organisation

During this year the charity's consolidated income was £1,720,946 with an expenditure of £1,652,176 delivering a surplus of £68,770. Whilst the funding climate has been challenging with limited access to funds from local statutory sources, the charity has been successful in broadening its range of income streams with our Home Care department, providing unrestricted income to support the charity's overheads. This acknowledges that statutory funding is not likely to be increased and that to provide services we need to remain as independent as possible. Our current council contract of £124,782 have an end date of March 2024 with a possible extension of six months. As we write this report the future of this funding remains uncertain, although we have an excellent working partnership with Harrow Council, providing them and carers in Harrow with significant benefits which exceed the monetary value of the contract.

Harrow Carers

Trustees' Report

The charity is extremely grateful for the grants and donations from a wide body of organisations and individuals which enabled the charity to reach more carers and provide a significant level of varied support to many different carers. The main grants which were awarded from organisations are listed on page 17 and these and all other donations are so much valued. Many thanks to all for the many donations and grants. Our work is only possible through your generosity.

The current reserves policy is to work towards holding 6 months of operating expenditure. This is an operational reserve held to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency so that the operations of the charity can be maintained at all times. It is unlikely that all of the charity's funding would cease at one time, and the largest threat would be cessation of the local authority's main grant. The Trustees have set a target level of 6 months of operational expenditure for this reserve to protect the charity against such events and to cover redundancy and other restructuring costs should this be required. Currently the operating income reserves are for three months of operating expenditure.

As a Carers Trust member, we receive professional support, guidance and resources.

The Trustees have no concerns regarding the charity's ability to continue as a going concern.

Trustees are recruited to the board following a skills analysis of current Trustees and future requirements, taking into account succession planning. There are no constitutional provisions for appointment.

The Trustees at the date of signing these accounts are:
G Broomhead (Chair)
J Howkins (Vice-chair)
P Beynon (Treasurer)
M Varsani
P Jones
P Keeble
P Ghuman
S Bhargava

Disclosure of information to auditor
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 20 December 2023 and signed on its behalf by:

G Broomhead
Trustee

Harrow Carers

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and 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 charitable company will continue in business.

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

Approved by the trustees of the charity on 20 December 2023 and signed on its behalf by:

G Broomhead
Trustee

Independent Auditor's Report to the Members of Harrow Carers

Opinion

We have audited the financial statements of Harrow Carers (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2023, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2023 and of the group's results 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 group 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

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

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

Other information

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

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

We have nothing to report in this regard.

Independent Auditor's Report to the Members of Harrow Carers

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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 Statement of Trustees' Responsibilities (set out on page 7), the trustees 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 operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Harrow Carers

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder

.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

• We obtained an understanding of the legal and regulatory requirements applicable to the charitable group and considered that the most significant are the Companies Act 2006, Charities Act 2011, and UK taxation legislation.

• We obtained an understanding of how the charitable group complies with these requirements by discussions with management and those charged with governance.

• We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

• We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

• Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. 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.

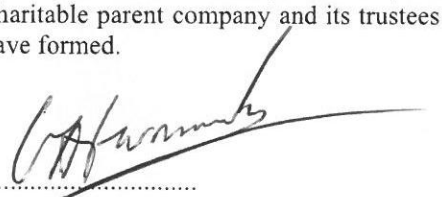
Independent Auditor's Report to the Members of Harrow Carers

- 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 group's 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 group's or the parent charitable company'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 group or the parent charitable company 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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 charitable parent company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the group's trustees 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 parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....

Mr Gavin Fernandes FCA, CTA (Senior Statutory Auditor)
For and on behalf of MG Audit Services Limited, Statutory Auditor

166 College Road
Harrow
Middlesex
HA1 1BH

20 December 2023

Harrow Carers

Consolidated Statement of Financial Activities for the Year Ended 31 March 2023 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	11,267	-	11,267
Charitable activities	4	788,667	915,386	1,704,053
Investment income	5	5,626	-	5,626
Total income		805,560	915,386	1,720,946
Expenditure on:				
Other direct costs		(164,534)	-	(164,534)
Salaries and wages		(440,449)	(822,555)	(1,263,004)
Establishment costs		(41,750)	-	(41,750)
Administration costs		(105,341)	(34,058)	(139,399)
Governance costs		(43,489)	-	(43,489)
Total expenditure		(795,563)	(856,613)	(1,652,176)
Net income		9,997	58,773	68,770
Transfers between funds		(35,704)	35,704	-
Net movement in funds		(25,707)	94,477	68,770
Reconciliation of funds				
Total funds brought forward		551,137	365,534	916,671
Total funds carried forward	23	525,430	460,011	985,441

Harrow Carers

Consolidated Statement of Financial Activities for the Year Ended 31 March 2023 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	519	-	519
Charitable activities	4	863,019	824,885	1,687,904
Investment income	5	4,366	-	4,366
Other services		3,715	-	3,715
Total income		871,619	824,885	1,696,504
Expenditure on:				
Other direct costs		(99,265)	-	(99,265)
Salaries and wages		(464,008)	(824,884)	(1,288,892)
Establishment costs		(39,961)	-	(39,961)
Administrative costs		(84,949)	(22,527)	(107,476)
Governance costs		(57,296)	-	(57,296)
Total expenditure		(745,479)	(847,411)	(1,592,890)
Net income/(expenditure)		126,140	(22,526)	103,614
Transfers between funds		(31,376)	31,376	-
Net movement in funds		94,764	8,850	103,614
Reconciliation of funds				
Total funds brought forward		456,374	356,683	813,057
Total funds carried forward	23	551,138	365,533	916,671

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 23.

Harrow Carers

(Registration number: 03325055)
Consolidated Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	15	147,664	196,885
Tangible assets	16	711,468	717,576
		859,132	914,461
Current assets			
Debtors	18	289,112	171,414
Cash at bank and in hand		382,935	519,901
		672,047	691,315
Creditors: Amounts falling due within one year	19	(243,150)	(323,967)
Net current assets		428,897	367,348
Total assets less current liabilities		1,288,029	1,281,809
Creditors: Amounts falling due after more than one year	20	(302,588)	(365,138)
Net assets		985,441	916,671
Funds of the group:			
Restricted funds		460,011	365,533
Unrestricted income funds			
Unrestricted funds		525,430	551,138
Total funds	23	985,441	916,671

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

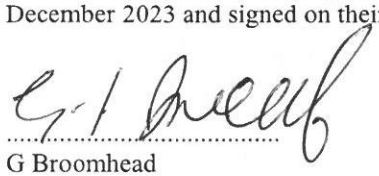
The trustees acknowledge their responsibilities for:
(a) Ensuring that the charitable company keeps records that comply with Section 386 and 387 of the Companies Act 2006 and
(b) Preparing financial statements which give a true and fair view of the state of the affairs of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirement of the Companies Act 2006 relating to financial statement, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provision applicable to charitable companies subject to the small companies regime.

Harrow Carers

(Registration number: 03325055)
Consolidated Balance Sheet as at 31 March 2023

The financial statements on pages 12 to 39 were approved by the trustees, and authorised for issue on 20 December 2023 and signed on their behalf by:



G Broomhead
Trustee

Harrow Carers

(Registration number: 03325055)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	16	708,424	712,716
Investments		250,000	250,000
		958,424	962,716
Current assets			
Debtors	18	343,159	220,089
Cash at bank and in hand		317,443	448,671
		660,602	668,760
Creditors: Amounts falling due within one year	19	(230,739)	(300,447)
Net current assets		429,863	368,313
Total assets less current liabilities		1,388,287	1,331,029
Creditors: Amounts falling due after more than one year	20	(302,588)	(365,138)
Net assets		1,085,699	965,891
Funds of the charity:			
Restricted funds		460,010	365,533
Unrestricted income funds			
Unrestricted funds		625,689	600,358
Total funds	23	1,085,699	965,891

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

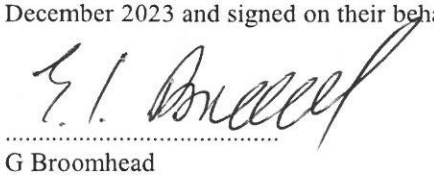
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These financial statements have been prepared in accordance with the provision applicable to charitable companies subject to the small companies regime.

Harrow Carers

(Registration number: 03325055)
Balance Sheet as at 31 March 2023

The financial statements on pages 12 to 39 were approved by the trustees, and authorised for issue on 20 December 2023 and signed on their behalf by:



.....
G Broomhead
Trustee

Harrow Carers

Consolidated Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net income		68,770	103,614
Adjustments to cash flows from non-cash items			
Depreciation		24,619	18,258
Amortisation		49,221	53,115
Interest received	5	(4,016)	(766)
Interest payable		19,274	13,991
		157,868	188,212
Working capital adjustments			
Increase in debtors	18	(117,698)	(47,602)
(Decrease)/increase in creditors	19	(83,314)	98,424
Net cash flows from operating activities		(43,144)	239,034
Cash flows from investing activities			
Interest receivable and similar income	5	4,016	765
Purchase of tangible fixed assets	16	(18,511)	(17,017)
Net cash flows from investing activities		(14,495)	(16,252)
Cash flows from financing activities			
Interest payable and similar charges		(19,274)	(13,991)
Repayment of loans and borrowings	19	(60,053)	(57,374)
Net cash flows from financing activities		(79,327)	(71,365)
Net (decrease)/increase in cash and cash equivalents		(136,966)	151,417
Cash and cash equivalents at the beginning of the year		519,901	368,484
Cash and cash equivalents at the ending of the year		382,935	519,901

All of the cash flows are derived from continuing operations during the above two periods.

Harrow Carers

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net income		119,808	152,834
Adjustments to cash flows from non-cash items			
Depreciation		22,803	15,988
Investment income	5	(9,226)	(4,365)
Interest payable		19,274	13,991
		152,659	178,448
Working capital adjustments			
Increase in debtors	18	(123,070)	(220,089)
Increase in creditors	19	28,735	13,706
(Decrease)/increase in deferred income	20	(100,940)	224,818
Net cash flows from operating activities		(42,616)	196,883
Cash flows from investing activities			
Interest receivable and similar income	5	9,226	4,365
Purchase of tangible fixed assets	16	(18,511)	(9,887)
Net cash flows from investing activities		(9,285)	(5,522)
Cash flows from financing activities			
Interest payable and similar charges		(19,274)	(13,991)
Repayment of loans and borrowings	19	(60,053)	427,061
Net cash flows from financing activities		(79,327)	413,070
Net (decrease)/increase in cash and cash equivalents		(131,228)	604,431
Cash and cash equivalents at 1 April		448,671	(155,760)
Cash and cash equivalents at 31 March		317,443	448,671

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
376-378 Pinner Road
Harrow
Middlesex
HA2 6DZ

These financial statements were authorised for issue by the trustees on 20 December 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Harrow Carers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Basis of consolidation
The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertaking, Elite Specialist Care Limited (a wholly owned subsidiary) drawn up to 31 March 2023. The consolidation is prepared on a line by line basis.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

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

Tangible fixed assets
Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	20% Straight line

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	50 years on cost of building
Fixtures and fittings	25% Straight line

Business combinations
Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the group. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
General unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated unrestricted funds - These are funds set aside by the trustees out of unrestricted funds for specific future purpose.

Restricted funds - These are funds that can only be used for particular restricted purposes. Restrictions arise when specified by the donor.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total 2023	Total 2022
	£	£	£
Donations and legacies;			
Donations	11,267	11,267	272
Gift aid	-	-	247
	11,267	11,267	519

4 Income from charitable activities

	Unrestricted funds			
	General	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Income from charitable activities	788,667	915,386	1,704,053	1,687,904

Details of income from charitable activities:

	2023 £	2022 £
London Borough of Harrow Adult services	154,657	122,482
Harrow PCT - Mental Health Project	-	20,072
Working for Carers	113,483	160,209
CLCH - Support to Carers	-	60,000
Masonic Charitable Trust	-	28,500
Charity of Sir Richard Whittington	28,003	30,000
FP Long Ducker Harrow School	-	5,683
Young Carers Mentoring	65,111	19,890
Awards for All	7,534	2,466
The Headley Trust	8,356	16,644
Social Prescribing	6,143	19,437
Carers Trust, Making Carers Count	50,731	18,455
Infection Control	-	39,070
Independent Age	-	3,167
Shaftesbury Enterprise	33,904	29,790
Omicron Fund & Rapid Testing	-	23,494
John Lyon's Charity	37,479	22,521
Covid Emergency Response	-	18,213
Workforce Development Fund	-	12,080
The Henry Smith Charity	21,850	43,100
BBC Children in Need	19,119	16,182
Age UK Harrow Hillingdon & Brent	106,340	16,527
Triangle Trust	-	18,381
Harrow Community Action	-	24,315
NHS NWL – IAPT work	42,167	43,008
Harrow Parent Carer Forum	23,410	-
Hounslow Thriving Communities	12,383	-
CLCH, Dementia project	62,253	-
CNWL Youth Wellbeing	20,946	-
NHSVR	10,000	-
Young Harrow Foundation (Build Back Better)	8,000	-
City Bridge Foundation	16,300	-
Harrow Giving Warm Hub	5,350	-
Garfield Weston Foundation	2,466	-
John Lyon's Charity (SHAF)	3,001	-
Harrow Together Carers in Care Homes	9,500	-
Other restricted income	46,900	11,200
Respite Care Services (unrestricted)	691,963	767,830
Other income (unrestricted)	96,704	95,188
	1,704,053	1,687,904

5 Investment income

	Unrestricted funds		
	General	Total 2023	Total 2022
	£	£	£
Deposit account interest	4,016	4,016	766
Income from rents	1,610	1,610	3,600
	5,626	5,626	4,366

6 Activity wise total income

	Young carers	Home care	Home share	Working for carers	Adult carers	Centre services	Total
	£	£	£	£	£	£	£
Respite care services	-	691,963	28,385	-	-	-	720,348
Grants	202,970	-	12,375	113,483	423,125	202,387	954,340
Other	-	-	-	-	-	46,258	46,258
	202,970	691,963	40,760	113,483	423,125	248,645	1,720,946

	Young carers	Home care	Home share	Working for carers	Adult carers	Centre services	Total
	£	£	£	£	£	£	£
Unrestricted funds	-	691,963	28,385	-	-	85,212	805,560
Restricted funds	202,970	-	12,375	113,483	423,125	163,433	915,386
	202,970	691,963	40,760	113,483	423,125	248,645	1,720,946

7 Charitable activities expenditure

	Direct costs	Support costs	2023 Total	2022 Total
	£	£	£	£
Other direct costs	164,534	-	164,534	99,265
Salaries & wages	1,263,004	-	1,263,004	1,288,892
Establishment costs	41,750	-	41,750	39,961
Administrative costs	102,174	37,225	139,399	107,476
Governance costs	-	43,489	43,489	57,296
	1,571,462	80,714	1,652,176	1,592,890

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total 2023	Total 2022
	£	£	£
Audit fees			
Audit of the financial statements	11,978	11,978	6,000
Legal fees	11,733	11,733	20,672
Subscriptions	11,246	11,246	15,634
Accountancy and legal fees	8,532	8,532	14,990
	43,489	43,489	57,296

Administrative support costs

	2023	2022
	£	£
Bank charge	620	960
Bank interest	19,273	13,991
Computer cost	17,332	11,509
	37,225	26,460

9 Activity wise total expenditure

	Young carers	Home care	Home share	Working for carers	Adult carers	Centre services	Total
	£	£	£	£	£	£	£
Total costs	170,881	712,562	26,731	102,894	241,124	397,984	1,652,176
	170,881	712,562	26,731	102,894	241,124	397,984	1,652,176

	Young carers	Home care	Home share	Working for carers	Adult carers	Centre services	Total
	£	£	£	£	£	£	£
Unrestricted funds	-	397,580	-	-	-	397,984	795,564
Restricted funds	170,881	314,982	26,731	102,894	241,124	-	856,612
	170,881	712,562	26,731	102,894	241,124	397,984	1,652,176

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Audit fees	11,978	6,000
Depreciation of fixed assets	24,619	18,258
Amortisation of goodwill	49,221	49,221

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any reimbursed expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	1,161,950	1,198,220
Social security costs	83,213	71,401
Pension costs	17,841	17,533
	1,263,004	1,287,154

The monthly average number of persons (including senior management team) employed by the group during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Management	2	2
Finance & administration	2	1
Project & services	67	61
	71	64

No employee received emoluments of more than £60,000 during the year.

13 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	11,978	6,000

14 Taxation

The group is a registered charity and is therefore exempt from taxation.

15 Intangible fixed assets

Group

	Goodwill £	Total £
Cost		
At 1 April 2022	246,106	246,106
At 31 March 2023	246,106	246,106
Amortisation		
At 1 April 2022	49,221	49,221
Charge for the year	49,221	49,221
At 31 March 2023	98,442	98,442
Net book value		
At 31 March 2023	147,664	147,664
At 31 March 2022	196,885	196,885

16 Tangible fixed assets

Group

	Land and buildings £	Computer equipment £	Total £
Cost			
At 1 April 2022	842,778	79,919	922,697
Additions	-	18,511	18,511
At 31 March 2023	842,778	98,430	941,208
Depreciation			
At 1 April 2022	138,182	66,939	205,121
Charge for the year	16,856	7,763	24,619
At 31 March 2023	155,038	74,702	229,740
Net book value			
At 31 March 2023	687,740	23,728	711,468
At 31 March 2022	704,596	12,980	717,576

Charity

	Land and buildings £	Computer equipment £	Total £
Cost			
At 1 April 2022	842,778	60,819	903,597
Additions	-	18,511	18,511
At 31 March 2023	842,778	79,330	922,108
Depreciation			
At 1 April 2022	138,182	52,699	190,881
Charge for the year	16,856	5,947	22,803
At 31 March 2023	155,038	58,646	213,684
Net book value			
At 31 March 2023	687,740	20,684	708,424
At 31 March 2022	704,596	8,120	712,716

17 Fixed asset investments

Charity

	2023 £	2022 £
Shares in group undertakings and participating interests	250,000	250,000

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 April 2022	250,000	250,000
At 31 March 2023	250,000	250,000
Net book value		
At 31 March 2023	250,000	250,000
At 31 March 2022	250,000	250,000

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Notes to the Financial Statements for the Year Ended 31 March 2023

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Subsidiary undertakings					
Elite Specialist Care Limited	England	Ordinary share	100%	100%	Providing care services to people with special needs.

Subsidiaries

The loss for the financial period of Elite Specialist Care Limited was £1,816 (2022 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £2,078 (2022 - £3,894).

18 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	103,528	9,740	65,488	6,217
Due from group undertakings	-	-	92,087	59,781
Prepayments	1,814	3,909	1,814	3,683
Accrued income	176,823	145,298	176,823	145,298
Other debtors	6,947	12,467	6,947	5,110
	289,112	171,414	343,159	220,089

19 Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans	64,420	61,923	64,420	61,923
Trade creditors	20,940	2,752	20,940	2,752
Other taxation and social security	1,171	233	271	233
Other creditors	12,723	6,924	7,846	4,155
Accruals	20,018	27,317	13,384	6,566
Deferred income	123,878	224,818	123,878	224,818
	243,150	323,967	230,739	300,447

Deferred income

	2023
	£
Deferred income at 1 April 2022	224,818
Resources deferred in the period	65,971
Amounts released from previous periods	(166,911)
Deferred income at year end	123,878

Deferred income comprises grant received in advance before providing related services.

20 Creditors: amounts falling due after one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans	302,588	365,138	302,588	365,138

21 Secured debts

The group/charity's bank loans are secured by a fixed charge over the freehold property, and a floating charge over the other assets of the group/charity.

The following secured debts are included with in creditors:

	2023	2022
	£	£
Bank loans	367,008	427,061
	367,008	427,061

22 Loans maturity analysis

	2023	2022
	£	£
Amounts falling due within one year:		
Bank loans	64,420	61,923
Amounts falling due between two and five years:		
Bank loans (2 - 5 years)	71,886	107,569
Amounts falling due in more than five years:		
Bank loans over five years	230,702	257,569

23 Funds

Group

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	(551,137)	(761,834)	751,837	35,704	(525,430)
Restricted funds	(365,534)	(915,386)	856,613	(35,704)	(460,011)
Total funds	(916,671)	(1,677,220)	1,608,450	-	(985,441)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	(456,374)	(835,670)	709,530	31,376	(551,138)
Restricted funds	(356,683)	(824,885)	847,411	(31,376)	(365,533)
Total funds	(813,057)	(1,660,555)	1,556,941	-	(916,671)

Charity

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General	(600,358)	(596,715)	535,680	35,704	(625,689)
Restricted funds	(365,533)	(915,386)	856,613	(35,704)	(460,010)
Total funds	(965,891)	(1,512,101)	1,392,293	-	(1,085,699)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General	(456,374)	(495,483)	320,123	31,376	(600,358)
Restricted funds	(356,683)	(824,885)	847,411	(31,376)	(365,533)
Total funds	(813,057)	(1,320,368)	1,167,534	-	(965,891)

24 Analysis of net assets between funds

Group

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Intangible fixed assets	147,664	-	147,664
Tangible fixed assets	23,728	687,740	711,468
Current assets	412,858	259,189	672,047
Current liabilities	(101,301)	(141,849)	(243,150)
Creditors over 1 year	-	(302,588)	(302,588)
Total net assets	482,949	502,492	985,441

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Intangible fixed assets	196,885	-	196,885
Tangible fixed assets	12,980	704,596	717,576
Current assets	505,706	185,609	691,315
Current liabilities	(117,984)	(205,983)	(323,967)
Creditors over 1 year	(46,449)	(318,689)	(365,138)
Total net assets	551,138	365,533	916,671

Charity

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	20,684	687,740	708,424
Fixed asset investments	250,000	-	250,000
Current assets	401,413	259,189	660,602
Current liabilities	(88,889)	(141,850)	(230,739)
Creditors over 1 year	-	(302,588)	(302,588)
Total net assets	583,208	502,491	1,085,699

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	8,120	704,596	712,716
Fixed asset investments	250,000	-	250,000
Current assets	483,151	185,609	668,760
Current liabilities	(94,463)	(205,984)	(300,447)
Creditors over 1 year	(46,449)	(318,689)	(365,138)
Total net assets	600,359	365,532	965,891

25 Analysis of net funds

Group

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	519,901	(136,966)	382,935
Debt due within one year	(61,923)	(2,497)	(64,420)
Debt due after more than one year	(365,138)	62,550	(302,588)
Net debt	92,840	(76,913)	15,927

Group

	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	368,484	151,417	519,901
Debt due within one year	(60,153)	(1,770)	(61,923)
Debt due after more than one year	(424,282)	59,144	(365,138)
Net debt	(115,951)	208,791	92,840

26 Related party disclosures

The Group has taken advantage of exemption, under the terms of Financial Reporting Standard 102 not to disclose related party transactions with the wholly owned subsidiary within the group.

There were no other related party transactions for the year ended 31 March 2023.

27 Ultimate controlling party

The company is controlled by the Board of Directors and Trustees.

28 The liability of the guarantors

The company is limited by guarantee. The number of members registered is 6, each of whose liability in the event of the company being wound up may not exceed £1.

Harrow Carers

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	11,267	519
Charitable activities (analysed below)	1,704,053	1,687,904
Investment income (analysed below)	5,626	4,366
Other income (analysed below)	-	3,715
Total income	1,720,946	1,696,504
Expenditure on:		
Other direct costs (analysed below)	(164,534)	(99,265)
Salaries and wages (analysed below)	(1,263,004)	(1,288,892)
Establishment costs (analysed below)	(41,750)	(39,961)
Administrative costs (analysed below)	(139,399)	(107,476)
Governance costs (analysed below)	(43,489)	(57,296)
Total expenditure	(1,652,176)	(1,592,890)
Net income	68,770	103,614
Net movement in funds	68,770	103,614
Reconciliation of funds		
Total funds brought forward	916,671	813,057
Total funds carried forward	985,441	916,671

Harrow Carers

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
Donations and legacies		
Donations	11,267	272
Gift aid	-	247
	11,267	519

	2023 £	2022 £
Charitable activities		
Charitable income (restricted)	915,386	824,885
Charitable income (unrestricted)	788,667	863,019
	1,704,053	1,687,904

	2023 £	2022 £
Investment income		
Rental income	1,610	3,600
Deposit account interest	4,016	766
	5,626	4,366

	2023 £	2022 £
Other income		
UK Government grants	-	3,715
	-	3,715

Harrow Carers

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
Other direct costs		
Direct costs	(89,107)	(31,379)
Subcontract cost	(43,726)	(35,949)
Travel and subsistence	(1,569)	(1,670)
Advertising	(4,970)	(2,205)
Staff training	(5,524)	(3,342)
Staff welfare	(87)	(7,965)
Volunteer expenses	(17,039)	(6,704)
Trade subscriptions	(2,512)	(10,051)
	(164,534)	(99,265)

	2023 £	2022 £
Salaries and wages		
Trade and professional journals	-	(1,738)
Wages and salaries (restricted)	(822,555)	(824,884)
Wages and salaries (unrestricted)	(339,360)	(373,336)
Staff NIC (Employers)	(83,213)	(71,401)
Staff pensions (Defined contribution) - pension scheme 1	(17,841)	(17,533)
Temps and recruitment	(35)	-
	(1,263,004)	(1,288,892)

	2023 £	2022 £
Establishment costs		
Rent	-	(10,768)
Light, heat and power	(7,503)	(4,125)
Hire of other assets (Operating leases)	-	(1,022)
Cleaning	-	(440)
Petrol or diesel	(13,629)	(13,585)
Rent, rates and hall hire	(13,062)	(2,401)
Insurance	(7,556)	(7,620)
	(41,750)	(39,961)

Harrow Carers

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
Administrative costs		
Telephone and fax	(8,280)	(7,691)
Computer software and maintenance costs	(17,331)	(11,509)
Printing, postage and stationery	(5,192)	(4,128)
Loan interest (restricted)	(17,202)	(11,005)
Loan interest (unrestricted)	(2,072)	(2,986)
Depreciation of freehold property	(16,856)	(11,522)
Depreciation of office equipment	(7,763)	(6,736)
General expenses	(14,862)	(1,718)
Bank charges	(620)	(960)
Amortisation of goodwill	(49,221)	(49,221)
	(139,399)	(107,476)

	2023 £	2022 £
Governance costs		
Direct costs	(3,591)	(5,264)
Subscriptions	(7,214)	(5,809)
Accountancy fees	(8,532)	(14,990)
Audit fees	(11,978)	(6,000)
Membership fee	(4,032)	(9,825)
Legal and professional fees	(8,142)	(15,408)
	(43,489)	(57,296)

	2023 £	2022 £
Transfers between funds		
Funds - Transfer from another fund	35,704	31,376
Funds - Transfer to another fund	(35,704)	(31,376)
	-	-

HARROW CARERS

England & Wales - Charity number 1062149

Accounts

REGISTERED COMPANY NUMBER: 03325055
REGISTERED CHARITY NUMBER: 1062149

Report of the Trustees and

Consolidated Financial Statements

for the Year Ended 31 March 2022

for

Harrow Carers

Parker Cavendish
Chartered Accountants
Registered Auditor
28 Church Road
Stanmore
Middlesex
HA7 4XR

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives of The Charity, Principal Activities and Organisation of Work

Harrow Carers is a registered charity and a company limited by guarantee. The Charity is affiliated to the Carers Trust. The liability of each of the directors is limited to an amount not exceeding £1. The governing document is the Articles of Association.

The aims and objectives of the organisation, which exists for people who live and work in the London Borough of Harrow and surrounding areas, and who provide unpaid care whether practical, advice, assistance or support, are as follows:

"For the relief of persons with a disability arising from age, sickness or physical or mental disability in the London Borough of Harrow and the surrounding areas, and who are dependent on others for their care by the provision of practical help, advice, assistance, service, support, advocacy and information to spouses, partners, relatives, friends and others who have the unpaid responsibility for their care and treatment (the "Carers")

"The relief of poverty and mental or physical sickness or suffering amongst the carers defined in the above."

Principal Activities

The principal activities of the charity are to provide information, advice, support, training, mental and physical wellbeing, counselling, employment advice, respite care to adult and young carers. The charity also runs a Homecare service and Homeshare matching service for those with support needs.

The charity is organised so that the trustees meets regularly to manage its' affairs. There is a Chief Executive Officer who manages the day-to-day running of the charity and has overall responsibility for the various projects for the carers. An Operations Director oversees the delivery of the operational aspects of the services and projects. Projects and services are delivered by a range of experienced and dedicated full and part-time staff and volunteers.

The last twelve months have been particularly challenging due to the effects of the continuing Covid-19 pandemic. and has required the charity to react in an agile manner to comply with the varying restrictions and risks that developed. Despite all, we managed a good level of face-to-face activities, while maintaining other services online and producing excellent outcomes.

Development, activities and achievements

The development of the charity follows the strategic business plan agreed with the trustees. The objectives of this are

1. Provide great services for carers
2. Grow reaching more carers
3. Cherish our people
4. Create a financially stable organisation

OBJECTIVES AND ACTIVITIES
Principal Activities (continued)
1. Provide great services for carers:

The services are organised into departments, each of which is led by an experienced professional manager. Details of development, activities and achievements are outlined below.

The Adult Services department provides a range of services to unpaid carers of 18+ living within the Borough of Harrow. The year has been busy with over 4000 adults engaged in activities. A further survey revealed areas where we needed to provide help and led to two new services being developed: a Hospital Discharge Service in partnership with Age UK HBB and a Dementia Carers Service.

Existing services continued, benefiting from the short-term lease of a sports and social club where Pilates, Qijong, Sewing Club, coffee mornings, training courses, Create art courses, picnics, open days and more were run.

Throughout the year 1454 Carers benefited from information and advice, an increase from the previous year of 59 Carers and 701 hours of counselling sessions were accessed, an increase from 691.

These services provided benefits to carers of improved mental and physical health and a life outside of caring. A typical comment "It's just an hour to myself a week" shows the huge burden many carers are under. Outcomes of our work are great: 100% of carers who attended a wellbeing or training workshop reported that these had helped them manage their caring role better and we have had positive feedback letting us know our service is valued as friendly, warm, and accessible by the carers engaging with us. We supported carers across many ethnic groups in line with borough's ethnic groupings and across all ranges.

The Young Carers department supports young people aged 5-16 in their caring role through the delivery of enriching programs to support all young carers to achieve and thrive. This has been a great year for our young carers service with even greater expansion and impact, championing the rights of young carers.

This year has been a year of transformation, building up a respected service in the Borough of Harrow. Last year was about holding in and delivering in a pandemic while this year was about adapting and developing to become a nationally competitive service for young carers. We have supported 345 unique young carers and identified and registered 147 new young carers, increasing those being supported by 40%. Our range of activities and support on offer has also widened. In our annual survey 73% of our carers rated our young carers service as Excellent or Good. This was made possible by the hard work of the senior managers and trustees to secure the Old Lyonians location which has afforded us the opportunity to connect with more young carers than before. A special thanks to our volunteer trustee Peter Benyon, who has gone above and beyond in supporting us - from painting walls to bringing cake to clubs.

After 10 years we reluctantly made the decision to stop delivering our schools program so that we could remain financially sustainable. Most of the secondary schools in the Borough are academies and this project had become increasingly hard to fund through other means. However, in order to keep a focus on Young Carers in Schools we developed a Schools Award programme which is being launched in 22/23.

The service was successfully commissioned to design, develop and deliver the statutory young carers assessments for the Borough of Harrow. This ensures that all young carers have access to their rights under the Children's and Families Act and has established closer working with our local authority social workers to improve the wellbeing of and to safeguard our young carers.

The Working for Carers programme is designed to help carers get back to work or closer to employment, training or education. Since coming out of lockdown, we ran workshops and one to ones online (as carers requested) and also met face to face when people wanted to. We continued to work with network partners, other agencies and disseminated useful information via an electronic newsletter.

We remained the best performing Working for Carers project in London in terms of targets and outcomes achieved. This included registering 38 carers, running, 46 workshops and getting 10 Carers into employment. Working for Carers is in the top four best performing BBO projects in Britain. The project will end in June 2023, so we gradually reduced work with carers, rationalising caseloads and undertaking audits.

Novus Homeshare matches people who want help or support around the house with people who need accommodation and are willing to help. The service helps people from all walks of life in need of an extra helping hand at home in London (and surrounding areas), for a reasonable fee. The year was successful in terms of retaining our existing Homeshare matches but new householder applications were harder to source. However, the service has now benefited from a grant to promote the service and we started to receive new applications for both Householders and Home Sharers towards the end of March 22, thus regrowing the service after the ravages of the pandemic.

The Home Care department provides respite care for carers and others. Overcoming enormous difficulties because of the challenge of recruiting Care Support Workers, it has delivered 19,096 hours of care in the year with a mixture of private clients, clients contracted by the council and the clinical commissioning group.

Care support workers visit clients in their own homes to provide a variety of regulated and non-regulated care, both respite care and ongoing care. The department is managed by a registered manager of 17 years' experience. The team prides itself in the delivery of quality home care services to the cared-for persons suffering from disabilities, the elderly frail, persons with serious or terminal illness and people living in social isolation, thereby giving the carer a break from his or her caring role and promoting total peace of mind. The last CQC report has assessed the services as good in all areas; safe, effective, caring, responsive, and well led. The service was further developed by the purchase of another registered provider Elite Specialist Care Limited on the 31st March 2021, as a wholly owned subsidiary. The purpose was to increase the volume of work spreading overhead costs further, with the aim of making a financial contribution to the charity, which it has done. The purchase was made possible by the generous loan and grant from the People's Postcode Trust.

2. Grow reaching more carers

The charity supports over 4,770 carers. This year 472 new carers registered with us, an amazing number each month, all of which require a variety of services and help.

Our continuing partnership working with a range of organisations and the Carers' lead for the council has helped forge relationships meaning more people knew about Harrow Carers. Partnership work with the Integrated Borough Partnership, leading the cross-cutting Carers Subgroup and at Northwest London through our involvement with Third Sector Together, have kept carers on the agenda at a strategic and practical level.

A range of outreach activities were undertaken to reach as many parts of the community as possible. This included welcoming many organisations to utilise our facilities including Harrow Parent Carer Forum, Social Services, Ghanian Society, and local police. We also held open days, town centre outreach and talks to outside bodies such as the Freemasons, GP Forum, medical centres and more.

3. Cherish our people

Once again, our staff who deliver the services have risen to many challenges and constant changes throughout the year. The staff have been a constant source of caring for the carers while undergoing many personal issues in their own lives. The charity has provided support in formal and informal online events, offering free counselling. This has been augmented by individual training and development plans for staff. Care support workers have an extensive online training programme on induction and refresher courses. Thank you presents at Christmas were a token to show how much all staff are appreciated. The team support has been overwhelming.
Volunteers have provided a huge amount of support to both the charity and carers and we are immensely grateful for the 2,000+ hours that volunteers have given this year. Simply, without them, much of the charitable work could not take place and we would like to let them know how much they are appreciated.

4. Create a financially stable organisation

During this year the Group's income was £1,696,504 with an expenditure of £1,592,890 delivering a surplus of £103,614. As usual the funding environment has remained challenging and many applications for grants were made throughout the year to help with specific projects. Our newly acquired subsidiary Elite Specialist Care Limited gift aided a surplus of £46,598 providing unrestricted income to support the charity's overheads. We received further Infection Control, Development and Workforce support from the government for our Home Care service and this too delivered a surplus. Our current Local Authority contract of £124,782 continued with a new end date of March 2025.

The charity is extremely grateful for the grants and donations from a wide body of organisations and individuals which enabled the charity to reach more carers and provide a significant level of varied support to many different carers. The main grants which were awarded from organisations are listed on pages 16 and 17 and these and all other donations are so much valued. Many thanks to all for the many donations and grants. We have been delighted in working with both old and new funders delivering and surpassing the outcomes that they expect.

The current reserves policy is to work towards holding 6 months of operating expenditure. This is an operational reserve held to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency so that the operations of the Charity can be maintained at all times. It is unlikely that all of the charity's funding would cease at one time, but the largest threat would be cessation of the local authority's main grant. The Trustees have set a target level of 6 months of operational expenditure for this reserve to protect the charity against such events and to cover redundancy and other restructuring costs should this be required. Currently the operating income reserves are for five months of operating expenditure.

As a Carers Trust member, we receive professional support, guidance and resources. We also utilise professional support from Atlas Citation for Health & Safety, Employment Law & HR matters.

The trustees have no concerns regarding the charity's ability to continue as a going concern.

Trustees are recruited to the board following a skills analysis of current trustees and future requirements, taking into account succession planning. There are no constitutional provisions for appointment.

Principal risks and uncertainties
The charity maintains a risk register which is reviewed on a regular basis by the trustees. The trustees have established appropriate systems and controls to mitigate the risks that the charity faces. In addition the trustees identify the major risks to which the Charity is exposed to each financial year when preparing and updating a strategic plan, in particular, those areas related to the operations and finances of the Charity. The trustees then review any major risks which have been identified and establish systems to mitigate those risk, and they continue to put in place appropriate internal controls and monitoring procedures to minimise financial risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
03325055

Registered Charity number
1062149

Registered office
376-378 Pinner Road
Harrow
Middlesex
HA2 6DZ

Trustees
P J Beynon
P W Keeble
M R Varsani
P M C Jones
Dr J K Howkins
V P Ghuman
Dr E Worthington
S Bhargava – appointed 20 September 2022
G Broomhead – appointed 5 May 2022

Company Secretary
C J Boyd

Auditors
Parker Cavendish
Chartered Accountants
Registered Auditor
28 Church Road
Stanmore
Middlesex
HA7 4XR

Report of the Trustees
for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harrow Carers for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

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

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

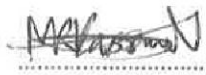
In so far as the trustees are aware:

- 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.

AUDITORS

The auditors, Parker Cavendish, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24 November 2022 and signed on the board's behalf by:



M R Varsani - Trustee

Opinion
We have audited the financial statements of Harrow Carers (the 'charitable company') and its subsidiary for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the Group and charitable company's affairs as at 31 March 2022 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 Group's 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the Group's 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 Statement of Trustees' Responsibilities, 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 Group and 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 Group or charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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:

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 the directors and other management, and from our commercial knowledge and experience of the company's activities and our prior knowledge of the company's operations;

- 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 Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, 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; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, and any other applicable correspondence.

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.

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

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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Parker Cavendish

Marco Gazza (Senior Statutory Auditor)
for and on behalf of Parker Cavendish
Chartered Accountants
Registered Auditor
28 Church Road
Stanmore
Middlesex
HA7 4XR

Date: 24 November 2022

Harrow Carers

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		47,115	-	47,115	40,461
Charitable activities		440,288	824,885	1,265,173	1,378,763
Other services	3	3,715	-	3,715	22,404
Investment income	4	4,365	-	4,365	5,241
Total		495,483	824,885	1,320,368	1,446,869
EXPENDITURE ON					
Charitable activities	6				
Other direct costs		43,916	-	43,916	46,497
Salaries and wages		174,409	824,884	999,293	910,452
Establishment cost		26,029	-	26,029	13,011
Administration costs		29,213	22,527	51,740	57,486
Governance costs		46,556	-	46,556	46,037
Total		320,123	847,411	1,167,534	1,073,483
NET INCOME/(EXPENDITURE)		175,360	(22,526)	152,834	Q
Transfers between funds	19	(31,376)	31,376	-	-
Net movement in funds		143,984	8,850	152,834	373,386
RECONCILIATION OF FUNDS					
Total funds brought forward		456,374	356,683	813,057	439,671
TOTAL FUNDS CARRIED FORWARD		600,358	365,533	965,891	813,057

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

Harrow Carers
Consolidated Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**519**	-	**519**	40,461
Charitable activities		**863,019**	**824,885**	**1,687,904**	1,378,763
Other services	3	**3,715**	-	**3,715**	22,404
Investment income	4	**4,366**	-	**4,366**	5,241
Total		**871,619**	**824,885**	**1,696,504**	**1,446,869**
EXPENDITURE ON					
Charitable activities	6				
Other direct costs		**99,265**	-	**99,265**	46,497
Salaries and wages		**464,008**	**824,884**	**1,288,892**	910,452
Establishment cost		**39,961**	-	**39,961**	13,011
Administration costs		**84,949**	**22,527**	**107,476**	57,486
Governance costs		**57,296**	-	**57,296**	46,037
Total		**745,479**	**847,411**	**1,592,890**	**1,073,483**
NET INCOME/(EXPENDITURE)		**126,140**	**(22,526)**	**103,614**	**373,386**
Transfers between funds	19	**(31,376)**	**31,376**	-	-
Net movement in funds		**94,764**	**8,850**	**103,614**	**373,386**
RECONCILIATION OF FUNDS					
Total funds brought forward		**456,374**	**356,683**	**813,057**	439,671
TOTAL FUNDS CARRIED FORWARD		**551,138**	**365,533**	**916,671**	**813,057**

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Harrow Carers

Statement of Financial Position
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	8,120	704,596	712,716	718,817
Investments	13	250,000		250,000	250,000
		258,120	704,596	962,716	968,817
CURRENT ASSETS					
Debtors	14	74,791	145,298	220,089	123,812
Cash at bank and in hand		408,360	40,311	448,671	368,484
		483,151	185,609	668,760	492,296
CREDITORS					
Amounts falling due within one year	15	(94,463)	(205,984)	(300,447)	(223,774)
NET CURRENT ASSETS		388,688	(20,375)	368,313	268,522
TOTAL ASSETS LESS CURRENT LIABILITIES		646,808	684,221	1,331,029	1,237,339
CREDITORS					
Amounts falling due after more than one year	16	(46,449)	(318,689)	(365,138)	(424,282)
NET ASSETS		600,359	365,532	965,891	813,057
FUNDS	19				
Unrestricted funds:					
General fund				600,358	456,374
Restricted funds:					
Restricted funds				365,533	356,683
TOTAL FUNDS				965,891	813,057

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2022 and were signed on its behalf by:

Peter J Beynon

P J Beynon - Trustee

Harrow Carers

Consolidated Statement of Financial Position

31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	**12,980**	**704,596**	**717,576**	718,817
Intangible fixed assets	13a	**196,885**	**-**	**196,885**	250,000
		209,864	**704,596**	**914,460**	**968,817**
CURRENT ASSETS					
Debtors	14	**26,116**	**145,298**	**171,414**	123,812
Cash at bank and in hand		**479,590**	**40,311**	**519,901**	368,484
		505,706	**185,609**	**691,315**	**492,296**
CREDITORS					
Amounts falling due within one year	15	**(117,984)**	**(205,983)**	**(323,967)**	(223,774)
NET CURRENT ASSETS		**387,722**	**(20,374)**	**367,348**	**268,522**
TOTAL ASSETS LESS CURRENT LIABILITIES		**597,587**	**684,222**	**1,281,809**	**1,237,339**
CREDITORS					
Amounts falling due after more than one year	16	**(46,449)**	**(318,689)**	**(365,138)**	(424,282)
NET ASSETS		**551,138**	**365,533**	**916,671**	**813,057**
FUNDS	19				
Unrestricted funds:					
General fund				**551,138**	456,374
Restricted funds:					
Restricted funds				**365,533**	356,683
TOTAL FUNDS				**916,671**	**813,057**

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2022 and were signed on its behalf by:

P J Beynon - Trustee

Harrow Carers
Consolidated Statement of Cash Flows
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	**239,034**	392,022
Interest paid		**(13,991)**	(11,360)
Net cash provided by operating activities		**225,043**	**380,662**
Cash flows from investing activities			
Purchase of tangible fixed assets		**(17,017)**	-
Purchase of goodwill		**-**	(250,000)
Interest received		**765**	741
Net cash used in investing activities		**(16,252)**	**(249,259)**
Cash flows from financing activities			
New loans in year		**-**	125,000
Loan repayments in year		**(57,374)**	(19,773)
Net cash (used in)/provided by financing activities		**(57,374)**	**105,227**
Change in cash and cash equivalents in the reporting period		**151,417**	236,630
Cash and cash equivalents at the beginning of the reporting period		**368,484**	131,854
Cash and cash equivalents at the end of the reporting period		**519,901**	**368,484**

Harrow Carers
Notes to the Consolidated Statement of Cash Flows
for the Year Ended 31 March 2022

1 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**103,614**	373,386
Adjustments for:		
Depreciation charges	**18,258**	15,535
Amortisation of goodwill	**53,115**	-
Interest received	**(765)**	(741)
Interest paid	**13,991**	11,360
(Increase)/decrease in debtors	**(47,602)**	16,164
Increase/(decrease) in creditors	**98,424**	(23,682)
Net cash provided by operations	**239,034**	**392,022**

2 ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	**368,484**	**151,417**	**519,901**
	368,484	**151,417**	**519,901**
Debt			
Debts falling due within 1 year	**(60,153)**	**(1,770)**	**(61,923)**
Debts falling due after 1 year	**(424,282)**	**59,144**	**(365,138)**
	(484,435)	**57,374**	**(427,061)**
Total	**(115,951)**	**208,791**	**92,840**

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The consolidated financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 1020 ISSUED October 2019 and the Charities Act 2011, UK Generally Accepted Practice . The Charity is a public benefit entity.

Consolidation
The financial statements consolidate the results of Elite Specialist Care Limited, a wholly owned subsidiary (see note 13a). The consolidation is prepared on a line by line basis. A separate Statement of Financial Activities for the Charity is also presented in accordance with Charities SORP (FRS 102).

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible fixed assets
Goodwill represents the amount paid in excess of the fair value of the company acquired by the Charity, and is amortised over its expected useful life in accordance with FRS 102.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 50 years on cost of building
Fixtures and fittings	- 25% Straight line

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

Fund accounting
The charity maintains the following funds and the relevant reserve policies are given in the Trustees Report.

Unrestricted - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Designated - These are funds set aside by the Trustees out of unrestricted funds for specific future purposes.
Restricted - These are funds that can only be used for particular restricted purposes. Restrictions arise when specified by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments, current assets and creditors
Investments in subsidiaries are recognised at cost, less accumulated impairment.

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be reliably measured and it is probable that the income will be received. Cash at bank and in hand includes cash and short term deposits. Creditors are recognised when the Charity has a present legal or constructive obligation arising from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

Going concern
The trustees have no concerns regarding the group and charity's ability to continue as a going concern. The Board are confident that due to the financial strength of the group, it's diversification and the ongoing commitment and support of its major funders that it will be able to continue operating for a period exceeding twelve months from the date of signing these financial statements.

1. ACCOUNTING POLICIES - continued

Judgements and accounting estimates
There are no judgements or acounting estimates made in applying the above accounting policies that have a significant effect on amounts recognised in the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	272	39,236
Gift aid	247	1,225
	519	40,461

3. OTHER SERVICES

	2022	2021
	£	£
Government grants received	3,715	22,404

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	3,600	4,500
Deposit account interest	766	741
	4,366	5,241

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
London Borough of Harrow		
Adult Services	122,482	124,783
Harrow PCT - Mental Health Project	20,072	-
Working for Carers	160,209	174,799
National Lottery	-	100,000
CLCH - Support to Carers	60,000	-
Masonic Charitable Trust	28,500	-
Mercers Trustees	30,000	-
FP Long Ducker Harrow School	5,683	-
Young Carers Mentoring	19,890	-
Awards for All	2,466	14,968
The Headley Trust	16,644	-
Social Prescribing	19,437	-
Making Carers Count	18,455	-
Carers Trust	-	15,000
Postcode Innovation Trust	-	125,000
Infection Control	39,070	18,991
Harrow Giving	-	31,947
Independent Age	3,167	6,333
Shaftesbury Enterprise	29,790	19,982
Social Investment	-	13,552
Omicron Fund & Rapid Testing	23,494	-
John Lyon's Charity	22,521	39,000
Covid Emergency Response	18,213	-
Carried forward	640,093	684,355

5 INCOME FROM CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	**640,093**	684,355
Workforce Development Fund	**12,080**	5,100
The Henry Smith Charity	**43,100**	41,850
BBC Children in Need	**16,182**	5,446
Age UK	**16,627**	-
Triangle Trust	**18,381**	31,068
Respite Care Services	**767,830**	426,653
Harrow Community Action	**24,315**	62,454
NHS CCG - IAPT work	**43,008**	53,010
Childwick Trust	-	8,000
Other income	**106,388**	60,827
	1,687,904	1,378,763

	Adult Carers	Young Carers	Working for Carer	Homecare	Other	Total
	£	£	£	£	£	£
Respite Care Services	-	-	-	767,830	-	767,830
Grants	386,367	152,220	160,209	108,355	112,923	920,074
	386,367	152,220	160,209	876,185	112,923	1,687,904
Unrestricted funds	-	-	-	767,830	95,189	863,019
Restricted funds	386,367	152,220	160,209	108,355	17,734	824,885
	386,367	152,220	160,209	876,185	112,923	1,687,904

6 CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Other direct costs	99,265		99,265
Salaries and wages	1,288,892		1,288,892
Establishment cost	39,961		39,961
Administration costs	81,016	26,460	107,476
Governance costs	-	57,296	57,296
	1,509,134	83,756	1,592,890

6 CHARITABLE ACTIVITIES COSTS - continued

	Adult Carers	Young Carers	Working for Carers	Homecare	Other	Property Fund	Total
	£	£	£	£	£	£	£
Total costs	386,367	152,220	160,209	758,644	112,923	22,527	1,592,890
Unrestricted funds	-	-	-	734,553	95,189	-	829,742
Restricted funds	386,367	152,220	160,209	24,091	17,734	22,527	763,148
	386,367	152,220	160,209	758,644	112,923	22,527	1,592,890

7 SUPPORT COSTS

	Finance	Information technology	Governance costs	Totals
	£	£	£	£
Administration costs	**14,951**	**11,509**		**26,460**
Governance costs	-	-	**57,296**	**57,296**
	14,951	**11,509**	**57,296**	**83,756**

Support costs, included in the above, are as follows:

Finance

	2022 Administration costs	2021 Total activities
	£	£
Bank charges	960	**5,734**
Bank loan interest	13,991	**11,360**
	14,951	17,094

7. SUPPORT COSTS - continued

Information technology

	2022 Administration costs	2021 Total activities
	£	£
Computer costs	11,509	21,674

Human resources

	2022 Total activities	2021 Total activities
	£	£
Staff agency and recruitment	-	1,038

Governance costs

	2022 Governance cost	2021 Total activities
	£	£
Auditors' remuneration	6,000	5,490
Accountancy and legal fees	14,990	2,700
Legal fees	20,672	31,711
Subscriptions	15,634	6,136
	57,296	46,037

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	6,000	5,490
Depreciation - owned assets	18,258	15,535

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,189,091	841,759
Social security costs	75,780	57,469
Other pension costs	24,021	11,224
	1,288,892	910,452

10. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2022	2021
Management	2	2
Finance & Administration	1	1
Projects & Services	61	48
	64	51

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,461	-	40,461
Charitable activities			
Grants receivable	533,703	845,060	1,378,763
Other services	22,404	-	22,404
Investment income	5,241	-	5,241
Total	601,809	845,060	1,446,869
EXPENDITURE ON			
Charitable activities			
Other direct costs	46,497	-	46,497
Salaries and wages	190,390	720,062	910,452
Establishment cost	13,011	-	13,011
Administration costs	34,604	22,882	57,486
Governance cost	46,037	-	46,037
Total	330,539	742,944	1,073,483
NET INCOME	271,270	102,116	373,386
Transfers between funds	93,865	(93,865)	-
Net movement in funds	365,135	8,251	373,386
RECONCILIATION OF FUNDS			
Total funds brought forward	91,239	348,432	439,671
TOTAL FUNDS CARRIED FORWARD	456,374	356,683	813,057

12 TANGIBLE FIXED ASSETS

	Group Freehold property	Charity Freehold property	Group Fixtures and fittings	Charity Fixtures and fittings	Group Totals	Charity Totals
	£	£	£	£	£	£
COST						
At 1 April 2021	**842,778**	**842,778**	**50,932**	**50,932**	**893,710**	**893,710**
Additions	**0**	**0**	**17,017**	**9,887**	**17,017**	**9,887**
At 31 March 2022	**842,778**	**842,778**	**67,949**	**60,819**	**910,727**	**903,597**
DEPRECIATION						
At 1 April 2021	**126,660**	**126,660**	**48,233**	**48,233**	**174,893**	**174,893**
Charge for year	**11,522**	**11,522**	**6,736**	**4,466**	**18,258**	**15,988**
At 31 March 2022	**138,182**	**138,182**	**54,969**	**52,699**	**193,151**	**190,881**
NET BOOK VALUE						
At 31 March 2022	**704,596**	**704,596**	**12,980**	**8,120**	**717,576**	**712,716**
At 31 March 2021	716,118	716,118	2,699	2,699	718,817	718,817

13 FIXED ASSET INVESTMENTS

	Shares in group undertakings
	£
MARKET VALUE	
At 1 April 2021 and 31 March 2022	**250,000**
NET BOOK VALUE	
At 31 March 2022 and 31 March 2021	**250,000**

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Elite Specialist Care Limited
Registered office: 376-378 Pinner Road, North Harrow, United Kingdom, HA2 6DZ
Nature of business: Residential care

Class of share:	% holding
Ordinary	**100**

	2022	31.12.20
	£	£
Aggregate capital and reserves	**3,984**	8,894

13a INTANGIBLE FIXED ASSETS

GROUP	Goodwill
	£
COST	
Additions	246,106
At 31 March 2022	246,106
AMORTISATION	
Additions	49,221
At 31 March 2022	49,221
NET BOOK VALUE	
At 31 March 2022	196,885

Goodwill arose on the acquisition of 100% of the issued share capital of Elite Specialist Care Limited at a cost of £250,000 less the value of the net assets of this company at the date of acquisition.

14 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group **2022**	Group 2021	Charity **2022**	Charity 2021
	£	£	**£**	£
Trade debtors	**9,740**	80,054	**6,217**	80,054
Amounts owed by group undertakings	**-**	-	**59,781**	-
Other debtors	**9,245**	-	**5,110**	-
Prepayments and accrued income	**152,429**	43,758	**148,981**	43,758
	171,414	**123,812**	**220,089**	**123,812**

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Bank loans and overdrafts (see note 17)	**61,923**	60,153	**61,923**	60,153
Trade creditors	**2,752**	-	**2,752**	-
Social security and other taxes	**233**	17,211	**233**	17,211
Other creditors	**4,155**	3,372	**4,155**	3,372
Accruals and deferred income	**254,904**	143,038	**231,384**	143,038
	323,967	**223,774**	**300,447**	**223,774**

16 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group and Charity 2022	Group and Charity 2021
	£	£
Bank loans (see note 17)	**365,138**	424,282

17 LOANS

An analysis of the maturity of loans is given below:	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	**61,923**	60,153
Amounts falling due between two and five years:		
Bank loans - 2-5 years	**107,569**	163,488
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans over 5 years	**257,569**	260,794

18 SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank loans	**427,061**	484,435

19 MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	**456,374**	**126,140**	**(31,376)**	**551,138**
Restricted funds	**356,683**	**(22,526)**	**31,376**	**365,533**
TOTAL FUNDS	**813,057**	**103,614**	**-**	**916,671**

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**871,619**	**(745,479)**	**126,140**
Restricted funds			
Restricted funds	**824,885**	**(847,411)**	**(22,526)**
TOTAL FUNDS	**1,696,504**	**(1,592,890)**	**103,614**

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	91,239	271,270	93,865	456,374
Restricted funds				
Restricted funds	348,432	102,116	(93,865)	356,683
TOTAL FUNDS	439,671	373,386	-	813,057

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	601,809	(330,539)	271,270
Restricted funds			
Restricted funds	845,060	(742,944)	102,116
TOTAL FUNDS	1,446,869	(1,073,483)	373,386

Transfers between funds

The sum of £31,376 (2021: £31,135) has been transferred from unrestricted fund to the restricted property fund to cover the gross bank loan repayments.

UNRESTRICTED FUND

Designated unrestricted funds are where the Trustees have set aside monies from unrestricted funding for specific purposes. At 31st March 2022, these include an operational reserve of approximately six months of operating expenditure.

20. SECURED DEBTS

The company's bank loans are secured by a fixed charge over the company's freehold property, and a floating charge over the other assets of the company.

21. RELATED PARTY DISCLOSURES

The Group has taken advantage of exemption, under the terms of Financial Reporting Standard 102 not to disclose related party transactions with the wholly owned subsidiary within the group.

There were no other related party transactions for the year ended 31 March 2022.

22. ULTIMATE CONTROLLING PARTY

The company is controlled by the Board of Directors and Trustees.

23. THE LIABILITY OF THE GUARANTORS

The company is limited by guarantee. The number of members registered is 6, each of whose liability in the event of the company being wound up may not exceed £1.

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,868	39,236
Gift aid	247	1,225
	47,115	40,461
Other services		
Government grants received	3,715	22,404
Investment income		
Rents received	3,600	4,500
Deposit account interest	765	741
	4,365	5,241
Charitable activities		
London Borough of Harrow Adult Services	122,482	124,783
Harrow PCT - Mental Health Project	20,072	-
Working for Carers	160,209	174,799
National Lottery	-	100,000
CLCH - Support to Carers	60,000	-
Masonic Charitable Trust	28,500	-
Mercers Trustees	30,000	-
FP Long Ducker Harrow School	5,683	-
Young Carers Mentoring	19,890	-
Awards for All	2,466	14,968
The Headley Trust	16,644	-
Social Prescribing	19,437	-
Making Carers Count	18,455	-
Carers Trust	-	15,000
Postcode Innovation Trust	-	125,000
Infection Control	39,070	18,991
Harrow Giving	-	31,947
Independent Age	3,167	6,333
Shaftesbury Enterprise	29,790	19,982
Social Investment	-	13,552
Omicron Fund & Rapid Testing	23,494	-
John Lyon's Charity	22,521	39,000
Covid Emergency Response	18,213	-
Workforce Development Fund	12,080	5,100
The Henry Smith Charity	43,100	41,850
BBC Children in Need	16,182	5,446
Age UK	16,527	-
Triangle Trust	18,381	31,068
Respite Care Services	345,099	426,653
Harrow Community Action	24,315	62,454
NHS CCG - IAPT work	43,008	53,010
Childwick Trust	-	8,000
Other income	106,388	60,827
	1,265,173	1,378,763
Total incoming resources	1,320,368	1,446,869

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	2022 £	2021 £
EXPENDITURE		
Charitable activities		
Wages	**921,584**	829,928
Social security	**64,913**	57,469
Pensions	**12,796**	11,224
Rent, rates and hall hire	**2,401**	1,100
Insurance	**6,101**	3,833
Light and heat	**4,125**	3,418
Telephone	**5,969**	4,264
Postage and stationery	**3,806**	4,140
Advertising	**2,622**	5,183
Travelling expenses	**449**	4,853
Training services for carers	**3,343**	2,581
Volunteer expenses	**6,704**	19,707
Other services for carers - counselling, respite, outreach, mental health, aromatheraphy	**30,799**	17,722
Repairs and maintenance	**13,402**	5,760
General expenses	**1,717**	923
Depreciation of tangible fixed assets	**15,988**	15,535
	1,096,719	987,640
Support costs		
Finance		
Bank charges	**631**	5,734
Bank loan interest	**13,991**	11,360
	14,622	17,094
Information technology		
Computer costs	**9,637**	21,674
Human resources		
Staff agency and recruitment	**-**	1,038
Governance costs		
Auditors' remuneration	**6,000**	5,490
Accountancy and legal fees	**4,250**	2,700
Legal fees	**20,672**	31,711
Subscriptions	**15,634**	6,136
	46,556	46,037
Total resources expended	**1,167,534**	1,073,483
Net Income	**152,834**	373,386

HARROW CARERS

England & Wales - Charity number 1062149

Accounts

REGISTERED COMPANY NUMBER: 03325055
REGISTERED CHARITY NUMBER: 1062149

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2021

for

Harrow Carers

Parker Cavendish
Chartered Accountants
Registered Auditor
28 Church Road
Stanmore
Middlesex
HA7 4XR

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Harrow Carers

Report of the Trustees
for the Year Ended 31 March 2021

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102). This year the trustees have considered the performance of the charity during the last year. It has been a year of positive progress and good results despite the massive disruption to business as usual, which has been caused by the Covid-19 pandemic.

OBJECTIVES AND ACTIVITIES

Objectives of the charity, principal activities and organisation of work

Harrow Carers is a registered charity and a company limited by guarantee. The Charity is affiliated to the Carers Trust. The liability of each of the directors is limited to an amount not exceeding £1. The governing document is the Articles of Association.

The aims and objectives of the organisation, which exists to support unpaid carers who live and work in the London Borough of Harrow and surrounding areas with practical advice, assistance or support as follows:

"For the relief of persons with a disability arising from age, sickness or physical or mental disability in the London Borough of Harrow and the surrounding areas, and who are dependent on others for their care by the provision of practical help, advice, assistance, service, support, advocacy and information to spouses, partners, relatives, friends and others who have the unpaid responsibility for their care and treatment (the "carers")
"The relief of poverty and mental or physical sickness or suffering amongst the carers defined in the above."

Principal Activities

The principal activities of the charity are to provide information, advice, support, training, mental and physical wellbeing, counselling, employment advice, and respite care to adult and young carers. The charity also runs a Home Care service and Homeshare matching service for those with support needs. During the past year, the charity also responded to the needs of the wider community due to the Pandemic. Additional services included shopping services for those who were shielding, picking up medication and prescriptions, delivering food parcels, distribution of PPE to local & national charities and transport assistance for Home Care staff enabling them to continue to deliver services.

The charity is organised so that the trustees meet regularly to manage its affairs. The Chief Executive Officer who manages the day-to-day running of the charity and has overall responsibility for the various projects for the carers. The Operations Director oversees the delivery of the operational aspects of the services and projects. Projects and services are delivered by a range of experienced and dedicated full and part-time staff and volunteers. Volunteers played a massive role in helping us deliver the additional services, which the community needed because of the Pandemic. It would not have been possible to deliver these services without them. We are extremely grateful to them.

The last twelve months have been particularly challenging due to the effects of the Covid-19 Pandemic. In March 2020, we closed the Carers Centre doors to ensure the safety of our carers and their loved ones, and all face-to-face activities were cancelled and were moved to online service. Some laptops were given out to carers while others were loaned Alexa devices. In addition, IT support was provided to those carers who needed help to get online.

Our Covid-19 Emergency Planning Committee had proactively assessed the risks posed in early February 2020. Our forward thinking and proactive action plan was put in place. The staff team were all equipped with laptops and phones and moved to home working with speed to minimize disruption to our services. Throughout the lockdown a skeleton team managed the centre. The staff are to be commended for their agility and responsiveness.

Development, Activities and Achievements

The development of the charity follows the strategic business plan agreed with the trustees. The objectives of this are:
1. Provide great services for carers
2. Grow reaching more carers
3. Cherish our people
4. Create a financially stable organisation

OBJECTIVES AND ACTIVITIES

Development, activities and achievements (continued)
1. Provide great services for carers:

The services are organised into departments, each of which is led by an experienced professional manager. Details of development, activities and achievements are outlined below.

The Home Care department provides respite care for carers and others. Overcoming enormous difficulties during the year because of the risk of infection and general fear, it has delivered 21,854 hours of care in the year with a mixture of private clients, clients contracted by the council and the clinical commission group. Care support workers visit clients in their own homes to provide a variety of regulated and non-regulated care, both respite care and ongoing care. The department is managed by a registered manager of 16 years experience. The team prides itself in the delivery of quality home care services to the cared-for persons suffering from disabilities, the elderly frail, persons with serious or terminal illness and people living in social isolation, thereby giving the carer a break from his or her caring role and allowing families total peace of mind assured that their loved ones receive first rate care . The last CQC report has assessed the services as **GOOD** in all five categories; safe, effective, caring, responsive, and well led. The service was further developed by the purchase of another registered provider Elite Specialist Care Ltd on the 31st March 2021, as a wholly owned subsidiary. The purpose was to increase the volume of work spreading overhead costs further, with the aim of making a financial contribution to the charity.

The Adult Services department provides a range of services to unpaid carers living within the Borough of Harrow. It has been a year of engagement with our carers to help shape the future services, to ensure we are providing services not only that they enjoy but also meets their expectations. We have continued to build on and expand our partnership working, redesigned our reablement and carer pathway, re-launched the Carers' Card scheme and ensured that our most vulnerable carers were supported during this difficult year.

During the year, we engaged with over 4,400 carers through activities, events, providing information and advice, and assisting with benefit applications. We delivered 691 counselling sessions, supported 307 carers, with carers being assessed and offered a counsellor within one week. A total of 2,024 carers accessed our Information and Advice support service on subjects such as Covid, carers rights, benefits and adaptations. We supported 609 carers with more in-depth casework to help complete benefit applications forms, grant forms, or advocacy support for carers who needed extra support. We delivered 159 personal wellbeing sessions, attended by 691 carers which included popular courses such as mindfulness and positive psychology, as well as new courses introduced this year such as coping with change, and colour therapy for relaxation. We also delivered 293 preventing isolation and networking sessions, including a variety of drop-in groups, peer led support groups and social groups. A new service supported over 3,000 carers with wellbeing and befriending calls. We even squeezed in a Carers Picnic in between lockdown periods.

Outcomes of our work are great: 100% of carers who attended a wellbeing or training workshop reported that these had helped them manage their caring role better, and we received positive feedback about these services as much valued, friendly, warm, and accessible by the carers who engaged with us during the year. We supported carers across many ethnic groups in line with borough's ethnic groupings and across all ranges.

The **Young Carers department** supports young people aged 5-18 in their caring role. Despite the challenges and changes to the delivery of the services which was caused by the Covid pandemic the service grew and developed. Over the 12 months 105 young people registered with us as young carers. We had 32 terminations 28 of which were because young carers turned 18. We had a total of 338 young carers registered during the year with a 87.3% engagement rate up from 73.4% the previous year. We had a total of 1907 attendances across 198 activities or engagements

These numbers are impressive considering the fact the team had to stop their work with schools and that the majority of engagement work during the start of lockdown experienced significant restrictions on group sizes as well as in the later part of the year. We delivered a scaled back programme of summer activities with Hang Out in the Park, and we continued to speak with our school partners and make visits where and when possible. We won funding for two new members of staff to join the team and to focus on regular weekly delivery of service and redecorated a room in the main office to use as a hub to work with young carers.

OBJECTIVES AND ACTIVITIES
Development, activities and achievements (continued)

The team transitioned well through their first Pandemic. We matched our previous year's referrals despite referring agency's being shut or in limbo for many months at the beginning of the Pandemic and then we exceeded previous engagement numbers, despite not being able to offer big trips. Ultimately we worked together to ensure that our young carers received the support they needed, deserved, and have come to expect from Harrow Carers.

Working for Carers is a programme designed to help carers return to work or step closer to employment, training or education. Following the agreement in September 2019 to award another three years funding, the project has continued. During the year 19 carers registered with us, 11 gained employment and 4 undertook training.

We held 45 workshops between April 2020 and March 2021, on a variety of subjects including carers rights at work, wellbeing at work, nutrition for beating stress, getting mentally ready for work and workplace etiquette. We continued with our one to one sessions and made a number of presentations to other professionals, notably to the entire DWP management team across the Southeast region as well as to various voluntary and statutory agencies. We continued to send out a regular newsletter and fact sheets on a variety of issues such as saving energy, carers rights, benefits and finance and how to maintain good health.

Homeshare: Our Homeshare service has helped householders live independently in their own home, matching them with someone who is looking for somewhere affordable to live and is happy to give an agreed level of practical help and friendship in return. Homeshare helps to combat loneliness and isolation for both householder as well as the sharer. It is a wonderful way of giving the Householder and the Sharer a feeling of value and a fulfilling community - based living experience - genuine lifelong friendships really do come out of Homeshare.
During the year our Householders became nervous about having someone living with them and were concerned about infection and despite ingenious and modified ways of working we ended the year with 12 Homeshare matches.

2. Grow reaching more carers

The charity supports over 4,700 carers each year. This year 645 new carers registered with us, and 307 de-registered, as their caring roles came to an end.

Our partnership working with a range of organisations and the Carers' lead for the council has helped forge relationships, meaning more people knew about Harrow Carers.

A range of outreach activities were undertaken to reach as many parts of the community as possible. This included outside open days, extensive leaflet drops through organisations such as the London Community Kitchen and GPs.

3. Cherish our people

Underpinning all successful charities are the staff who make the services and support happen. The staff have been a constant source of caring for the carers. To enable staff to survive this most difficult of years, the charity has provided support in formal and informal online events, offering free counselling and opportunities to attend mindfulness sessions. This has been augmented by individual training and development plans for staff. Care support workers have an extensive on line training programme on induction and refresher courses. Volunteers have provided a huge amount of support to both the charity and carers and we are immensely grateful for the 3,000+ hours that volunteers have given this year. Supporting our carers and the vulnerable elderly throughout the Pandemic, painting and refreshing the Carers Centre has been a huge effort and volunteers gave their time freely to make this happen. Simply, without them, much of the charitable work could not take place and we would like to let them know how much they are appreciated.

OBJECTIVES AND ACTIVITIES
Development, activities and achievements (continued)

4. Create a financially stable organisation

During this year, the charity's income was £1,446,869 with an expenditure of £1,073,483 delivering a surplus of £373,386. Whilst the funding climate has been challenging with limited access to funds from local statutory sources, the charity was successful in broadening its range of income streams with our Home Care department, providing unrestricted income to support the charity's overheads. This acknowledges that statutory funding is not likely to be increased and that to provide services we need to remain as independent as possible. Our current council contracts of £124,782 have an end date of March 2022 with a 1 year possible extension.

The charity is extremely grateful for the grants and donations from a wide body of organisations and individuals, which enabled the charity to reach more carers and provide a significant level of varied support to many different carers. The main grants, which were awarded from organisations, are listed in the report and all other donations are so much valued. Many thanks to all for the many donations and grants.

The current reserves policy is to work towards holding 6 months of operating expenditure. This is an operational reserve held to cover any temporary shortfall in income, unforeseen rise in spending requirements or other financial contingency so that the operations of the Charity can always be maintained. It is unlikely that all of the charity's funding would cease at one time but the largest threat would be cessation of the local authority's main grant. The Trustees have set a target level of 6 months of operational expenditure for this reserve to protect the charity against such events and to cover redundancy and other restructuring costs should this be required. Currently the operating income reserves are for five months of operating expenditure.

As a Carers Trust member, we receive professional support, guidance and resources.

Trustees are recruited to the board following a skills analysis of current trustees and future requirements, considering succession planning. There are no constitutional provisions for appointment.

STRATEGIC REPORT
Achievement and performance
Transactions and Financial Position

The statement of financial activities below shows incoming resources for the year of £1,448,869 (2020:£986,351). Total funds carried forward at the year end are £813,057 of which £356,683 result from restricted funding. This balance represents the net book value of the freehold property less the outstanding loan secured against it. Unrestricted funds carried forward total £456,374. A detailed analysis of the fund balances are shown in the notes to the financial statements.

Financial review
Going concern

The trustees have no concerns regarding the charity's ability to continue as a going concern. The trustees have considered the possible threat to the company caused by the ongoing COVID-19 pandemic and are confident that due to the financial strength of the charity, it's diversification and the ongoing commitment and support of its major funders that it will be able to continue operating for a period exceeding twelve months from the date of signing these financial statements.

Principal risks and uncertainties

The charity maintains a risk register, which is reviewed on a regular basis by the trustees. The trustees have established appropriate systems and controls to mitigate the risks that the charity faces. In addition, the trustees identify the major risks to which the Charity is exposed to each financial year when preparing and updating a strategic plan, in particular, those areas related to the operations and finances of the Charity. The trustees then review any major risks which have been identified and establish systems to mitigate those risk, and they continue to put in place appropriate internal controls and monitoring procedures to minimise financial risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Charity is controlled by its governing document, Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03325055 (Not specified/Other)

Registered Charity number
1062149

Registered office
376-378 Pinner Road
Harrow
Middlesex
HA2 6DZ

Trustees
P J Beynon (treasurer)
P W Keeble
M R Varsani MBE (chair)
P M C Jones
Dr J K Howkins OBE
V P Ghuman
Dr E Worthington

Company Secretary
Ms C J Boyd

Auditors
Parker Cavendish
Chartered Accountants
Registered Auditor
28 Church Road
Stanmore
Middlesex
HA7 4XR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harrow Carers for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

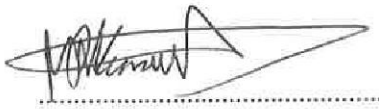
In so far as the trustees are aware:

- 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.

AUDITORS

The auditors, Parker Cavendish, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ....26 November 21.... and signed on the board's behalf by:



.....

M R Varsani - Trustee

Report of the Independent Auditors to the Members of Harrow Carers

Opinion

We have audited the financial statements of Harrow Carers (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 Statement of Trustees' Responsibilities, 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.

Our 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 a Report of the Independent Auditors 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:

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 the directors and other management, and from our commercial knowledge and experience of the company's activities and our prior knowledge of the company's operations;

- 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 Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, 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; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, and any other applicable correspondence.

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.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Marco Gazza (Senior Statutory Auditor)
for and on behalf of Parker Cavendish
Chartered Accountants
Registered Auditor
28 Church Road
Stanmore
Middlesex
HA7 4XR

Date: 9 December 2021

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**40,461**	-	**40,461**	76,895
Charitable activities	5				
Grants receivable		**533,703**	**845,060**	**1,378,763**	908,394
Other services	3	**22,404**	-	**22,404**	-
Investment income	4	**5,241**	-	**5,241**	1,062
Total		**601,809**	**845,060**	**1,446,869**	986,351
EXPENDITURE ON					
Charitable activities	6				
Other direct costs		**46,497**	-	**46,497**	64,952
Salaries and wages		**190,390**	**720,062**	**910,452**	829,297
Establishment cost		**13,011**	-	**13,011**	11,956
Administration costs		**34,604**	**22,882**	**57,486**	48,208
Governance cost		**46,037**	-	**46,037**	25,381
Total		**330,539**	**742,944**	**1,073,483**	979,794
NET INCOME		**271,270**	**102,116**	**373,386**	6,557
Transfers between funds	19	**93,865**	**(93,865)**	-	-
Net movement in funds		**365,135**	**8,251**	**373,386**	6,557
RECONCILIATION OF FUNDS					
Total funds brought forward		**91,239**	**348,432**	**439,671**	433,114
TOTAL FUNDS CARRIED FORWARD		**456,374**	**356,683**	**813,057**	439,671

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Statement of Financial Position
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	**2,699**	**716,118**	**718,817**	734,352
Investments	13	**250,000**	**-**	**250,000**	-
		252,699	**716,118**	**968,817**	734,352
CURRENT ASSETS					
Debtors	14	**123,812**	**-**	**123,812**	139,976
Cash at bank and in hand		**233,766**	**134,718**	**368,484**	131,854
		357,578	**134,718**	**492,296**	271,830
CREDITORS					
Amounts falling due within one year	15	**(69,328)**	**(154,446)**	**(223,774)**	(205,489)
NET CURRENT ASSETS		**288,250**	**(19,728)**	**268,522**	66,341
TOTAL ASSETS LESS CURRENT LIABILITIES		**540,949**	**696,390**	**1,237,339**	800,693
CREDITORS					
Amounts falling due after more than one year	16	**(84,575)**	**(339,707)**	**(424,282)**	(361,022)
NET ASSETS		**456,374**	**356,683**	**813,057**	439,671
FUNDS	19				
Unrestricted funds:					
General fund				**456,374**	91,239
Restricted funds:					
Restricted funds				**356,683**	348,432
TOTAL FUNDS				**813,057**	439,671

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2021 and were signed on its behalf by:

Peter J Beynon

P J Beynon - Trustee

The notes form part of these financial statements

Harrow Carers

Statement of Cash Flows
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	392,022	(48,956)
Interest paid		(11,360)	(14,270)
Net cash provided by/(used in) operating activities		380,662	(63,226)
Cash flows from investing activities			
Purchase of fixed asset investments		(250,000)	-
Interest received		741	1,062
Net cash (used in)/provided by investing activities		(249,259)	1,062
Cash flows from financing activities			
New loans in year		125,000	-
Loan repayments in year		(19,773)	(19,728)
Net cash provided by/(used in) financing activities		105,227	(19,728)
Change in cash and cash equivalents in the reporting period		236,630	(81,892)
Cash and cash equivalents at the beginning of the reporting period		131,854	213,746
Cash and cash equivalents at the end of the reporting period		368,484	131,854

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	**373,386**	6,557
Adjustments for:		
Depreciation charges	**15,535**	16,838
Interest received	**(741)**	(1,062)
Interest paid	**11,360**	14,270
Decrease/(increase) in debtors	**16,164**	(83,944)
Decrease in creditors	**(23,682)**	(1,615)
Net cash provided by/(used in) operations	**392,022**	(48,956)

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	131,854	236,630	368,484
	131,854	236,630	368,484
Debt			
Debts falling due within 1 year	(18,186)	(41,967)	(60,153)
Debts falling due after 1 year	(361,022)	(63,260)	(424,282)
	(379,208)	(105,227)	(484,435)
Total	(247,354)	131,403	(115,951)

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments, which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 50 years on cost of building
Fixtures and fittings	- 25% Straight line

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

Fund accounting
The charity maintains the following funds and the relevant reserve policies are given in the Trustees Report.

Unrestricted - These are funds, which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated - These are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

Restricted - These funds can only be used for particular restricted purposes. Restrictions arise when specified by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments, current assets and creditors
Investments in subsidiaries are recognised at cost, less accumulated impairment.

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be reliably measured and it is probable that the income will be received.

Cash at bank and in hand includes cash and short term deposits.

Creditors are recognised when the Charity has a present legal or constructive obligation arising from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

continued...

1. ACCOUNTING POLICIES - continued

Going concern
The trustees have no concerns regarding the charity's ability to continue as a going concern. The trustees have considered the possible threat to the company caused by the current COVID-19 pandemic and are confident that due to the financial strength of the charity, it's diversification and the ongoing commitment and support of its major funders that it will be able to continue operating for a period exceeding twelve months from the date of signing these financial statements.

Judgements and accounting estimates
There are no judgements or accounting estimates made in applying the above accounting policies that have a significant effect on amounts recognised in the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	39,236	75,880
Gift aid	1,225	1,015
	40,461	76,895

3. OTHER SERVICES

	2021	2020
	£	£
Government grants received	22,404	-

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	4,500	-
Deposit account interest	741	1,062
	5,241	1,062

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
London Borough of Harrow Adult Services	Grants receivable	124,783	124,782
Working for Carers	Grants receivable	174,799	160,979
National Lottery	Grants receivable	100,000	-
The Big Give.Org.UK	Grants receivable	-	11,869
Garfield Trust	Grants receivable	13,750	1,250
Awards for All	Grants receivable	14,968	5,000
Volunteering for Change	Grants receivable	-	1,152
Carers Trust	Grants receivable	15,000	-
Postcode Innovation Trust	Grants receivable	125,000	-
Infection Control	Grants receivable	18,991	-
Harrow Giving	Grants receivable	31,947	-
Independent Age	Grants receivable	6,333	-
Shaftesbury Enterprise	Grants receivable	6,232	-
Social Investment	Grants receivable	13,552	-
John Lyon's Charity	Grants receivable	39,000	34,000
Workforce Development Fund	Grants receivable	5,100	-
Carried forward		689,455	339,032

continued...

5. INCOME FROM CHARITABLE ACTIVITIES - continued

		2021	2020
		£	£
Brought forward		**689,455**	339,032
The Henry Smith Charity	Grants receivable	**41,850**	27,267
BBC Children in Need	Grants receivable	**5,446**	9,999
Triangle Trust	Grants receivable	**31,068**	7,425
Respite Care Services	Grants receivable	**426,653**	371,182
Harrow Community Action	Grants receivable	**62,454**	39,251
NHS CCG - IAPT work	Grants receivable	**53,010**	42,167
Childwick Trust	Grants receivable	**8,000**	-
Other income	Grants receivable	**60,827**	72,071
		1,378,763	908,394

	Adult Carers	Young Carers	Working for Carers	Homecare	Other	Total
	£	£	£	£	£	£
London Borough of Harrow	99,827					99,827
Homecare	-	-		426,653	-	426,653
Other Grants	349,114	8,678	174,799	24,091	245,601	852,283
	448,941	8,678	174,799	450,744	245,601	1,378,763
Unrestricted funds	-	-	-	426,653	107,050	533,703
Restricted funds	448,941	8,678	174,799	24,091	138,551	845,060
	448,941	8,678	174,799	450,744	245,601	1,378,763

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Other direct costs	**46,497**	-	**46,497**
Salaries and wages	**910,452**	-	**910,452**
Establishment cost	**13,011**	-	**13,011**
Administration costs	**17,680**	**39,806**	**57,486**
Governance cost	-	**46,037**	**46,037**
	987,640	**85,843**	**1,073,483**

continued...

6. CHARITABLE ACTIVITIES COSTS - continued

	Adult Carers £	Young Carers £	Working for Carers £	Homecare £	Other £	Property Fund £	Total £
Support costs	399,455	52,210	155,531	272,905	18,520	-	898,621
Other costs	25,233	3,298	9,825	25,335	13,804	11,524	89,019
	424,688	55,508	165,356	298,239	32,325	11,524	987,640
Support costs	9,262	1,211	3,606	9,300	5,067	11,360	39,806
Governance costs	14,990	1,959	5,837	15,050	8,201	-	46,037
	448,941	58,678	174,799	322,589	45,592	22,884	1,073,483
Unrestricted funds	-	-	-	298,498	32,040	-	330,538
Restricted funds	448,941	58,678	174,799	24,091	13,552	22,884	742,945
	448,981	56,678	174,799	322,589	45,592	22,884	1,073,483

7. SUPPORT COSTS

	Finance £	Information technology £	Human resources £	Governance costs £	Totals £
Administration costs	**17,094**	**21,674**	**1,038**	-	**39,806**
Governance cost	-	-	-	**46,037**	**46,037**
	17,094	**21,674**	**1,038**	**46,037**	**85,843**

continued...

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Finance

	2021 Administration costs	2020 Total activities
	£	£
Bank charges	5,734	1,226
Bank loan interest	11,360	14,270
	17,094	15,496

Information technology

	2021 Administration costs	2020 Total activities
	£	£
Computer costs	21,674	4,899

Human resources

	2021 Administration costs	2020 Total activities
	£	£
Staff agency and recruitment	1,038	553

Governance costs

	2021 Governance Total cost	2020 activities
	£	£
Auditors' remuneration	5,490	4,000
Accountancy and legal fees	2,700	4,658
Legal fees	31,711	12,724
Subscriptions	6,136	3,999
	46,037	25,381

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	5,490	4,000
Depreciation - owned assets	15,535	16,838

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	829,928	764,632
Social security costs	57,469	44,096
Other pension costs	11,224	20,569
	898,621	829,297

The average monthly number of employees during the year was as follows:

	2021	2020
Management	2	2
Finance & Administration	1	1
Projects & Services	48	45
Fundraising	-	2
	51	50

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,895	-	76,895
Charitable activities			
Grants receivable	507,460	400,934	908,394
Investment income	1,062	-	1,062
Total	585,417	400,934	986,351
EXPENDITURE ON			
Charitable activities			
Other direct costs	43,485	21,467	64,952
Salaries and wages	449,830	379,467	829,297
Establishment cost	11,956	-	11,956
Administration costs	22,414	25,794	48,208
Governance cost	25,381	-	25,381
Total	553,066	426,728	979,794
NET INCOME/(EXPENDITURE)	32,351	(25,794)	6,557

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	(33,998)	33,998	-
Net movement in funds	(1,647)	8,204	6,557
RECONCILIATION OF FUNDS			
Total funds brought forward	92,886	340,228	433,114
TOTAL FUNDS CARRIED FORWARD	91,239	348,432	439,671

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	**842,778**	**50,932**	**893,710**
DEPRECIATION			
At 1 April 2020	**115,138**	**44,220**	**159,358**
Charge for year	**11,522**	**4,013**	**15,535**
At 31 March 2021	**126,660**	**48,233**	**174,893**
NET BOOK VALUE			
At 31 March 2021	**716,118**	**2,699**	**718,817**
At 31 March 2020	727,640	6,712	734,352

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
Additions	**250,000**
NET BOOK VALUE	
At 31 March 2021	**250,000**
At 31 March 2020	-

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

continued...

13. FIXED ASSET INVESTMENTS - continued

Elite Specialist Care Limited
Registered office: 376-378 Pinner Road, North Harrow, United Kingdom, HA2 6DZ
Nature of business: Residential care

Class of share:	% holding
Ordinary	100

	31.12.20	31.12.19
	£	£
Aggregate capital and reserves	8,894	195,576

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	80,054	95,697
Other debtors	-	1,369
Prepayments and accrued income	43,758	42,910
	123,812	139,976

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 17)	60,153	18,186
Trade creditors	-	10,960
Social security and other taxes	17,211	22,274
Other creditors	3,372	800
Accruals and deferred income	143,038	153,269
	223,774	205,489

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 17)	424,282	361,022

17. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	60,153	18,186
Amounts falling due between two and five years:		
Bank loans - 2-5 years	163,488	72,746
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans over 5 years	260,794	288,276

continued...

18. SECURED DEBTS

The following secured debts are included within creditors:

	2021	2020
	£	£
Bank loans	484,435	379,208

19. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	**91,239**	**271,270**	**93,865**	**456,374**
Restricted funds				
Restricted funds	**348,432**	**102,116**	**(93,865)**	**356,683**
TOTAL FUNDS	**439,671**	**373,386**	**-**	**813,057**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**601,809**	**(330,539)**	**271,270**
Restricted funds			
Restricted funds	**845,060**	**(742,944)**	**102,116**
TOTAL FUNDS	**1,446,869**	**(1,073,483)**	**373,386**

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	Transfers between funds	At 31.3.20
	£	£	£	£
Unrestricted funds				
General fund	92,886	32,351	(33,998)	91,239
Restricted funds				
Restricted funds	340,228	(25,794)	33,998	348,432
TOTAL FUNDS	433,114	6,557	-	439,671

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	585,417	(553,066)	32,351
Restricted funds			
Restricted funds	400,934	(426,728)	(25,794)
TOTAL FUNDS	986,351	(979,794)	6,557

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	92,886	303,621	59,867	456,374
Restricted funds				
Restricted funds	340,228	76,322	(59,867)	356,683
TOTAL FUNDS	433,114	379,943	-	813,057

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,187,226	(883,605)	303,621
Restricted funds			
Restricted funds	1,245,994	(1,169,672)	76,322
TOTAL FUNDS	2,433,220	(2,053,277)	379,943

Transfers between funds

The sum of £31,135 (2020: £33,998) has been transferred from unrestricted fund to the restricted property fund to cover the gross bank loan repayments.

continued...

19. MOVEMENT IN FUNDS - continued

UNRESTRICTED FUND

Transfers between funds - continued

Designated unrestricted funds are where the Trustees have set aside monies from unrestricted funding for specific purposes. At 31st March 2021, these include an operational reserve of approximately five months of operating expenditure.

20. SECURED DEBTS

The company's bank loans are secured by a fixed charge over the company's freehold property, and a floating charge over the other assets of the company.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

22. ULTIMATE CONTROLLING PARTY

The company is controlled by the Board of Directors and Trustees.

23. THE LIABILITY OF THE GUARANTORS

The company is limited by guarantee. The number of members registered is 6, each of whose liability in the event of the company being wound up may not exceed £1.

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**39,236**	75,880
Gift aid	**1,225**	1,015
	40,461	76,895
Other services		
Government grants received	**22,404**	-
Investment income		
Rents received	**4,500**	-
Deposit account interest	**741**	1,062
	5,241	1,062
Charitable activities		
London Borough of Harrow Adult Services	**124,783**	124,782
Working for Carers	**174,799**	160,979
National Lottery	**100,000**	-
The Big Give.Org.UK	**-**	11,869
Garfield Trust	**13,750**	1,250
Awards for All	**14,968**	5,000
Volunteering for Change	**-**	1,152
Carers Trust	**15,000**	-
Postcode Innovation Trust	**125,000**	-
Infection Control	**18,991**	-
Harrow Giving	**31,947**	-
Independent Age	**6,333**	-
Shaftesbury Enterprise	**6,232**	-
Social Investment	**13,552**	-
John Lyon's Charity	**39,000**	34,000
Workforce Development Fund	**5,100**	-
The Henry Smith Charity	**41,850**	27,267
BBC Children in Need	**5,446**	9,999
Triangle Trust	**31,068**	7,425
Respite Care Services	**426,653**	371,182
Harrow Community Action	**62,454**	39,251
NHS CCG - IAPT work	**53,010**	42,167
Childwick Trust	**8,000**	-
Other income	**60,827**	72,071
	1,378,763	908,394
Total incoming resources	**1,446,869**	986,351
EXPENDITURE		
Charitable activities		
Wages	**829,928**	764,632
Carried forward	**829,928**	764,632

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
Charitable activities		
Brought forward	**829,928**	764,632
Social security	**57,469**	44,096
Pensions	**11,224**	20,569
Rent, rates and hall hire	**1,100**	3,180
Insurance	**3,833**	3,439
Light and heat	**3,418**	3,368
Telephone	**4,264**	3,678
Postage and stationery	**4,140**	5,010
Advertising	**5,183**	8,605
Travelling expenses	**4,853**	9,563
Training services for carers	**2,581**	4,983
Volunteer expenses	**19,707**	26,328
Other services for carers - counselling, respite, outreach, mental health, aromatherapy	**17,722**	13,091
Repairs and maintenance	**5,760**	5,149
General expenses	**923**	936
Depreciation of tangible fixed assets	**15,535**	16,838
	987,640	933,465
Support costs		
Finance		
Bank charges	**5,734**	1,226
Bank loan interest	**11,360**	14,270
	17,094	15,496
Information technology		
Computer costs	**21,674**	4,899
Human resources		
Staff agency and recruitment	**1,038**	553
Governance costs		
Auditors' remuneration	**5,490**	4,000
Accountancy and legal fees	**2,700**	4,658
Legal fees	**31,711**	12,724
Subscriptions	**6,136**	3,999
	46,037	25,381
Total resources expended	**1,073,483**	979,794
Net income	**373,386**	6,557