

DERBYSHIRE CARERS ASSOCIATION

England & Wales · Charity number 1062777

Details

Status Registered

Legal form Charitable company

Company number [03250078](#)

Registered 1997-06-10

Register [View on the Charity Commission register](#)

Contact

Address 3 Park Road
Ripley
Derbyshire
DE5 3EF

Phone 01773 833833

Email info@derbyshirecarers.co.uk

Website www.derbyshirecarers.co.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO RELIEVE THE NEEDS OF, AND PRESERVE AND PROTECT THE HEALTH OF, CARERS AND PEOPLE WITH PHYSICAL, MENTAL OR SENSORY IMPAIRMENT WITHIN THE FAMILY OR HOME, IN PARTICULAR, BUT NOT EXCLUSIVELY, IN THE COUNTY OF DERBYSHIRE INCLUDING THE CITY OF DERBY, THROUGH THE PROVISION OF SUPPORT SERVICES AND THE PROMOTION OF THE NEEDS OF CARERS.

Activities: Provide Support, Information and Signposting to informal Carers. DCA supports all Carers of 18 years or over caring for someone aged 18 years or over regardless of the condition of the Cared for person. We also provide our service to Young Carers, aged under 18 years. The work is carried out through Home Visits, Support Groups, Telephone support and providing Carer Assessments etc.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** COUNTY OF DERBYSHIRE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,173,287	£2,022,194	£829,505	50
2024-03-31	£2,075,321	£2,087,401	£678,412	51
2023-03-31	£1,841,758	£1,835,425	£673,684	52
2022-03-31	£1,680,522	£1,876,896	£667,351	53
2021-03-31	£1,933,619	£1,896,460	£863,725	54

Trustees

Name	Role	Appointed
Adam Oliver Frank Cotterill		2024-09-04
Alison Knowles		2026-06-08
Dr AMY BARANIAK		2020-05-14
Jane Yeomans		2022-08-30
Marilyn Hambly		2013-01-09
Paul Edwin Lobley BEM		2023-07-04
Peter Steedman		2025-05-19

Accounts

Mrs M Hambly
Derbyshire Carers Association
3 Park Road
Ripley
Derbyshire
DE5 3EF

SD\HS\D442\AUDIT.46

15 September 2025

Dear Marilyn

Derbyshire Carers Association

Financial Statements for the Period Ended 31 March 2025

The Financial Statements have been completed following our meeting and include all the final adjustments as we discussed but if there are any further points requiring clarification please do not hesitate to contact me.

The documents required to be formally signed and dated are detailed in the table below and follow on from this letter. By e-signing this combined document through the portal, you are confirming your acceptance, approval and formal sign off for each of the following individual documents without exception:

Document
Accounts for board approval
Management Report of the Auditors Incorporating the Management letter and Letter of Representation

Post Balance Sheet and Post Audit Information

The directors and the auditors are required to consider, and take account of if applicable, all events up to the date of signing of the financial statements and auditors' report respectively that may need reflecting in the financial statements. Accordingly, under ISA 560 Bates Weston Audit Ltd require sight of the latest management accounts and also minutes or correspondence that may be relevant to our audit.

**Mrs M Hambly
Derbyshire Carers Association**

15 September 2025

Finally it is now appropriate to bring our charges up to date and accordingly I send our invoices for your kind attention.

We regret that final certified accounts cannot be released or filed at Companies House until Bates Weston Audit Ltd have received all the signed documentation including such post balance sheet information they consider adequate for our audit opinion.

Delay in returning all the documents above may involve extra audit work and consequently further fees.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Sean Douglass', with a stylized, flowing script.

**Sean Douglass
For and on behalf of
Bates Weston LLP**

Encs

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Chair's statement	2
Trustees' report	3 - 11
Independent auditor's report on the financial statements	12 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 36

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	M K Hambly FRSPH, Chair Dr A Baraniak C.Psychol, Vice Chair C M Mitchell, Trustee (resigned 4 February 2025) W Shaw, Trustee (resigned 9 December 2024) J Yeomans, Trustee K Gough, Trustee P Lobley B.E.M, Treasurer J Kerley, Trustee A O F Cotterill, Trustee (appointed 4 September 2024) P Steedman, Trustee (appointed 19 May 2025)
Company registered number	03250078
Charity registered number	1062777
Registered office	3 Park Road Ripley England DE5 3EF
Company secretary	S H Weston
Chief executive officer	S H Weston
Independent auditor	Bates Weston Audit Ltd Statutory Auditors Chartered Accountants The Mills Canal Street Derby DE1 2RJ
Bankers	Lloyds Bank 12-16 Lower Parliament Street Nottingham NG1 3DA Monmouthshire Building Society Monmouthshire House John Frost Square Newport South Wales NP20 1PX Redwood Bank The Nexus Building Broadway Letchworth Garden City Hertfordshire SG6 3TA.



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

This report sets out the structure, governance and management; objectives and activities; achievements and performance together with the financial position of the charity Company, Derbyshire Carers Association, (DCA) during the financial year ended 31st March 2025.

Chair of the Trustee Board Statement

Our Charity Company continues to grow and thrive in spite of the many external financial pressures and the difficulties encountered when trying to support family and friend carers. As Trustees, we are proud of the way in which our staff and volunteers respond to carers in need of help. We were pleased to welcome two new Trustees during the year. The addition of new members, each with much to offer the charity in terms of experience and knowledge, is helping DCA to continue progress in providing quality carer services. However, we do not under-estimate the emotional impact such work has on the health and well-being of all those concerned. We continue to look for ways in which our charity can develop our staff support systems alongside support for carers.

Our report for the 2024/25 financial year highlights the key achievements of all the carer projects operated across Derbyshire and Nottinghamshire during the 2024/2025 financial year. We are indebted to project funders for the financial help provided that enabled Derbyshire Carers Association to expand and develop carer support services. The charity's achievements are impressive especially when set against a background where more and more unpaid carers are in need of help.

Unpaid carers across Derbyshire and Nottinghamshire are not alone in their experience of the stresses and strains associated with looking after some-one with health and daily living difficulties.

For example, the 2025 Spring Survey of the Association of Directors of Adult Social Services states:- "More unpaid carers are asking councils for help and they continue to fill the gaps in adult social care support, often to the detriment of their own health and well-being". The Survey's conclusions included:- "The ongoing and intensifying impact on unpaid carers' health and well-being of selflessly picking up the pieces of a health and social care system that is not realising its full potential is clearly shown" and "The lack of access to health care and health support was rated as a significant factor contributing to carer breakdown by 91% of directors, stating that was the case either some of the time, most of the time, or always."

Our aim is to continue efforts to develop services that respond to the voices and needs of family and friend carers, including young carers and parent carers. This will not be an easy nor a straightforward task.

Marilyn K. Hambly FRSPH
Chair – Board of Trustees

Trustees Report

Structure, Governance and Management

Derbyshire Carers Association is a charitable company limited by guarantee, incorporated on 16th September 1996 and registered with the Charity Commission on 10 June 1997.

DCA was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Association is governed through a Trustee Board, who are responsible for setting the strategic direction of the charity and ensuring that it is legally and contractually compliant. The Trustee Board meet at least five times each year as well as attending quarterly sub groups. All Trustees give their time voluntarily and receive no remuneration for duties undertaken. As a company limited by guarantee, the company does not have any paid up share capital. Each member of the company has, however, guaranteed an amount not exceeding £10.

New Trustees are inducted to the organisation and receive initial and ongoing training where appropriate in line with Charity Commission guidance.

The CEO reports to the Chair of the Board and is responsible for aligning the charity to its vision and values and applying the organisational strategies; ensuring the charity continues to grow and develop with purpose and for the benefit of Carers across Derbyshire and Nottinghamshire.

The charity services are managed by a team of Managers, Service Leads and Team Leaders alongside specific business management roles including finance, data, compliance and development.

Employees

There are 54 members of the team who work within services and projects supporting Young and Adult Carers across Derbyshire and Nottinghamshire.



Volunteers

There are 45 active volunteers within DCA and the Derbyshire and Nottinghamshire services. These include Trustees, Telephone Befrienders and Support Group Facilitators. Their valuable commitment enables our services to reach more Carers and offer greater support.

Membership

There are over 13,000 Young and Adult Carers in Derbyshire registered with DCA. All registered Carers receive an online or postal welcome pack, regular online newsletters and e-bulletins to inform them of current services and new opportunities from DCA and partners. They can contact the DCA helpline at any time for information, advice and support and attend our community drop-ins, cuppa and chats, wellbeing sessions and learning workshops. Our Nottinghamshire Engagement and Promotion service works with professionals and partners to enhance awareness and early identification of Carers. We do not hold a database of registered Carers in Nottinghamshire.

Objectives and Activities

In December 2024, the DCA Board of Trustees and management team conducted a review and update of our organisational Strategy, including a reassessment of our mission, vision, and values.

Four Strategic Priorities have been established to guide our Board of Trustees, Chief Executive, and Management Team in effective forward planning. These priorities set out how we can best support unpaid Carers, strengthen our connections with communities to identify them, and ensure the charity is managed efficiently.

Our Vision

Carers of all ages can live healthy lives; are identified early; are empowered, informed and supported; have an opportunity for a quality of life alongside caring; can care safely; can make realistic choices as to whether they wish to be Carers, and can be involved and recognised as experts in consultation and planning. Carers should have the same rights, hopes, expectations and choices as people who are not Carers.



Our Mission

Our mission is to make a positive difference to the lives of local Carers by increasing public awareness of the Carer's role and the inequalities unpaid Carers face and offering person-centred support that is co-produced, professional, compassionate, respectful, inclusive, and meets individual need. In doing so, we will deliver quality services that sustain caring roles and improve Carers' quality of life.

Our Values

Whole family approaches

We are committed to a whole family and strengths-based approach that provides Carers of all ages with the tools they need to set goals, create plans, and to achieve those goals.

Collaborative

We connect, collaborate and share, recognising the expertise, knowledge and experience of Carers and our partners. We ensure that people with lived experience of caring play a pivotal role in shaping DCA services.

Compassionate

Compassion is at the heart of DCA. We listen, expressing kindness, empathy, understanding, dignity, respect and inclusivity. We respect people's differences and endeavour to offer appropriate services that are sensitive to each Carer's identity and heritage.

Accountable

We act with integrity and are accountable and honest about what we do and how we do things. We are self-reflective, continually identifying areas of our organisation and services where we can improve.



Strategic Objectives

Visibility

To have greater visibility in all communities across Derbyshire and Nottinghamshire; improving early identification for Carers and enabling access to preventative support.

Partnerships and Networks

Increase opportunities to work in collaboration with health, social care, the voluntary sector and education; establishing at least two new partnerships which will result in positive outcomes for Carers.

Capacity and Consistency of Services

To have quality efficient services that can meet increased demands and the changing needs of Carers.

Research and Quality

To establish a programme of quality assurance that includes the views of all stakeholders. DCA wishes to become a recognised lead in Carer research, raising Carers profiles locally, regionally and nationally.



Activities for achieving objectives

Wherever possible, our services and projects are developed in collaboration with Carers, ensuring they are shaped by lived experience and genuine expertise. We regularly review the quality and impact of our services to ensure support is accessible, inclusive, culturally appropriate, and sensitive to each Carer's identity and heritage.

Our services are designed to respond flexibly to the changing needs and challenges Carers face throughout their caring journey. These include information and guidance, assessments, emergency and support planning, and training. Support can be provided in the community, within a Carer's home, over the phone, or online.

We work in partnership with health, statutory, and community organisations to enhance our offer and connect Carers with the most relevant professional advice. Our engagement and promotion teams raise awareness of the realities of caring and the importance of linking Carers to the right support. To achieve this, we inform, train, and support professionals across health, statutory, education, and voluntary sectors to identify, assist, and refer Carers effectively.

Achievement and performance - Review of activities



In April 2024, DCA launched the **Derbyshire All Age Carers Support Service (DAACSS)**. Funded by Derbyshire County Council and Derby & Derbyshire ICB, this new service builds on the strengths of the former Derbyshire Carers Assessment and Support Service and the Derbyshire Young Carers Service, bringing support for Carers of all ages under one roof.

The DAACSS service supports:

- Adult Carers who look after another adult who needs help because of their illness, frailty, disability, mental health illness or an addiction.
- Parent Carers who provide care and support to a young person with additional needs or disability as they move from childhood into adulthood.
- Young Carers under the age of 18 who provide regular and ongoing support to a family member, friend or sibling who requires care.
- Young Adult Carers who provide regular support and are moving from childhood to adulthood.

To support early identification, recognition, and improved quality of life for Carers, our team works with partners across all sectors to raise awareness of the impact of caring, strengthen connections to support services, and enhance the overall experience of Carers.



Key achievements

During the first year the DAACSS team:

- Identified 1,668 new adult Carers over the first year, with 567 of these self-referring or self-identifying. Provided 7,617 instances of meaningful support to Adult Carers.
- Completed 639 Carers Assessments, ensuring that Carers' individual needs were identified and addressed through tailored support and resources.
- Supported 403 different Young Carers with 1-1 support, family support sessions and activities.
- Supported 224 Young Adult Carers, recognising the distinct needs of Carers aged 17–25 and offering tailored support as they navigate education, employment, and increasing responsibilities.
- Connected 1,269 Carers to peer support groups and activities.
- Delivered Carer Learning and Wellbeing programmes to 677 Adult Carers.
- Welcomed 1,506 Carers to community engagement events.
- Engaged with 1,474 professionals at community engagement sessions.
- Supported large, medium and small employers to support employees with caring responsibilities through the Carer Friendly Employment Quality Mark.





In October 2024, DCA started the second year of the **Nottinghamshire Carers Engagement and Promotion Service**. The aim of the Service is to promote the interests of all Carers (including Young Carers and Parent Carers) to public facing organisations and employers and encourage Carers to participate in co-production, consultation and engagement activities.

- Engaged with 240 Carers Space members.
- Trained 59 community based professionals in Carers Awareness.
- Facilitated 52 consultation opportunities with 231 participants.
- Provided 2000 Carers and professionals with resources.
- Engaged with 43 new employers.



Nottinghamshire Young Carers Engagement Service

Since October 2023, DCA have been subcontracted by TuVida to deliver the education engagement element of their Young Carers Service. The team work closely with schools and education providers in the city and county to help identify and raise awareness of Young Carers in education.

The team have made excellent progress and continue to introduce innovative methods of identifying Young Carers and connecting them to relevant support services.



Acceleration Reform Fund

The Department of Health and Social Care (DHSC) has provided Accelerating Reform Fund (ARF) funding to each Integrated Care Board to support innovative practices in how unpaid Carers are supported.

On behalf of DHSC, Derbyshire Carers Association are working with Derbyshire County Council and Derby City Council on two innovative projects;

Hconnect

H-Connect - the Carers Hospital Discharge project improves recognition of Carers and their vital role in the discharge process as well as raising awareness and improving identification. Carers from all communities are identified earlier during hospital admission and discharge and connected to appropriate support services.



Reimagining Carers Assessments - exploring with Carers alternative delivery options for assessments and early support. Through consultation and research, the team are gathering insight on areas that are working well at the moment, areas that are not working as well and what the barriers are.



Household Support Fund

Funded by the UK Government, Derbyshire Carers Association has distributed the Household Support Fund to 570 Carers' households on behalf of Derbyshire County Council. Support Teams proactively identify households who may benefit from support and complete a grant application for funds towards household essentials.

Carers Money Matters Project

The Derbyshire Carer Money Matters Project, funded by Cadent Gas Network and the Carers Trust, is delivered in partnership with Derbyshire County Council. The service offers free support for Carers, including practical advice on energy saving, tackling energy debt, and accessing extra help from energy suppliers. Through our partnership with the Derbyshire Welfare Rights Service, we also provide benefits support via free in-person and telephone advice clinics for Carers living in Derbyshire County Council areas, along with an online Financial Benefits Workshop as part of our Caring with Confidence series.

Principal risks and uncertainties

Derbyshire Carers Association's Risk Register reviews potential operational, governance and wider risks; the impact and probability, and what actions are needed to mitigate against these. This is reviewed frequently by the Trustee Board and updated where new risks are identified.

This year has brought greater stability for DCA, with the successful retention of major contracts in Derbyshire and Nottinghamshire, alongside securing new opportunities such as the Acceleration Reform Funded projects. These achievements have strengthened our future security.

Our organisational strategy will provide the Board of Trustees and Senior Management Team with clear priorities and direction for the next three years.

Plans for future periods

In 2025, we will review and update our Business Plan, setting out our strategic priorities and defining our organisational objectives for the next three years.

Priorities include:

- Creating an inclusive and welcoming workplace.
- Engagement and Partnerships.
- Sustainable Growth.
- Digital Growth.

DCA will continue engaging with Carers and partners to identify opportunities for improvements or new initiatives that enhance Carers' experiences and strengthen the support available to them.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the DCA Accounting Policies.

Review of the year

The charity ended the year in a stable position, with total income of £2,173,287 and expenditure of £2,022,194 resulting in a net increase in resources of £151,093 (2024: Increase of £4,728) strengthening the charity's reserves and supporting our ability to deliver services in the year ahead. Income for the year increased overall by 4.7% due to successful funding applications, increased donations and increased bank interest received.

Expenditure decreased by 3.2% from the previous year. The majority of spending (£2,020,688) was directed towards charitable activities ensuring the resources were used to achieve the charity's objectives with fundraising costs totalling £1,506.

Cash is held in bank accounts that offer easy access to ensure liquidity. Trustees will continue to review the performance of these accounts to ensure that the charity is receiving the highest interest rates possible.

Reserves policy

The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended.

Free reserves stood at £228,610 which is in line with the reserves policy of maintaining between three and six months operating costs. At this level, the Trustees feel they would be able to continue in the short term the current activities of the charity in the event of a significant drop in funding.

Senior Management Remuneration

Management remuneration is overseen by the Trustee HR Lead and the CEO, who ensure that roles and responsibilities are aligned with the NJC scale. The Trustee HR Lead holds no conflicts of interest with any staff member. Recommendations are presented to the Board, and any Trustee with a conflict of interest is excluded from voting. The CEO's salary was determined by the Chair and Treasurer at the point the role was last vacant, with neither holding any conflict of interest.

Statement of Trustees responsibilities

The Trustees (who are also the Directors of Derbyshire Carers Association 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).

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

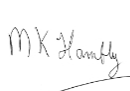
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

Insofar 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 in order to be aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 01/11/2025..... and signed on its behalf by:



Hambly

FRSPH
Chair of Trustees

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DERBYSHIRE CARERS ASSOCIATION

Opinion

We have audited the financial statements of Derbyshire Carers Association (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DERBYSHIRE CARERS ASSOCIATION
(CONTINUED)

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.

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

Matters on which we are required to report by exception

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DERBYSHIRE CARERS ASSOCIATION
(CONTINUED)

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:

Based on our understanding of the charitable company and industry in which it operates, we considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011. Audit procedures performed by the engagement team included:

- Enquiry of management around actual and potential litigation and claims;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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

A further description of our responsibilities 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 Auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Sean Douglass FCA (Senior statutory auditor)

for and on behalf of

Bates Weston Audit Ltd

Statutory Auditors

Chartered Accountants

The Mills

Canal Street

Derby

DE1 2RJ

Date:

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	1,229	12,773	14,002	2,407
Charitable activities	3	2,127,204	-	2,127,204	2,042,890
Other trading activities	4	2,957	5,687	8,644	8,386
Investments	5	-	22,864	22,864	20,943
Other income		-	573	573	695
Total income		2,131,390	41,897	2,173,287	2,075,321
Expenditure on:					
Raising funds	6	-	1,506	1,506	2,108
Charitable activities	7	1,976,493	44,195	2,020,688	2,085,293
Total expenditure		1,976,493	45,701	2,022,194	2,087,401
Net income/(expenditure) before net gains on investments		154,897	(3,804)	151,093	(12,080)
Net gains on revaluation of investment property		-	-	-	16,808
Net income/(expenditure)		154,897	(3,804)	151,093	4,728
Transfers between funds	16	(34,671)	34,671	-	-
Net movement in funds		120,226	30,867	151,093	4,728
Reconciliation of funds:					
Total funds brought forward		39,043	639,369	678,412	673,684
Net movement in funds		120,226	30,867	151,093	4,728
Total funds carried forward		159,269	670,236	829,505	678,412

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

The notes on pages 18 to 36 form part of these financial statements.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)
REGISTERED NUMBER: 03250078

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	95,639	97,851
Investment property	12	186,667	186,667
		<u>282,306</u>	<u>284,518</u>
Current assets			
Debtors	13	309,698	43,556
Investments	14	188,137	185,063
Cash at bank and in hand		524,293	316,815
		<u>1,022,128</u>	<u>545,434</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(474,929)	(151,540)
		<u>547,199</u>	<u>393,894</u>
Net current assets			
		<u>829,505</u>	<u>678,412</u>
Total net assets		<u>829,505</u>	<u>678,412</u>
Charity funds			
Restricted funds	16	159,269	39,043
Unrestricted funds	16	670,236	639,369
		<u>829,505</u>	<u>678,412</u>
Total funds		<u>829,505</u>	<u>678,412</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
M K Hambly FRSPH
(Chair of Trustees)
Date: 01/11/2025

M K Hambly

The notes on pages 18 to 36 form part of these financial statements.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	197,887	(321,242)
Cash flows from investing activities		
Dividends, interests and rents from investments	9,603	11,948
Purchase of tangible fixed assets	(10,199)	(14,256)
Other interest receivable and similar income	13,261	8,995
Net cash provided by investing activities	12,665	6,687
Change in cash and cash equivalents in the year	210,552	(314,555)
Cash and cash equivalents at the beginning of the year	501,878	816,433
Cash and cash equivalents at the end of the year	712,430	501,878

The notes on pages 18 to 36 form part of these financial statements

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Derbyshire Carers Association 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.

1.2 Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. As a consequence, the Trustees have prepared the financial statements on the going concern basis.

1.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Investment income is recognised when it becomes receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting policies (continued)

1.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Taxation

The company is considered to be exempt from corporation tax on its charitable activities.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% straight line
Computer equipment	-	25% straight line

1.7 Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

1.8 Debtors

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

1.9 Investments

Current asset investments comprise deposits held with banks with original maturities greater than three months but less than one year. These are stated at cost including accrued interest, less any provision for impairment. Income from such investments is recognised in the Statement of Financial Activities on an accruals basis.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting policies (continued)

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.12 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

1.14 Pensions

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

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting policies (continued)

1.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.16 Limited by guarantee

The charity is limited by guarantee and in the event of it being wound up every member is liable to contribute a sum not exceeding £10. there are no shares of any class, either authorised or allotted.

2. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	1,229	12,773	14,002	2,407

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from charitable activities

	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Derbyshire All Age Carers Support Service	1,041,442	1,041,442	1,098,801
Acceleration Reform Funding - DCC	185,876	185,876	-
Nottinghamshire - Engagement and Awareness	-	-	71,124
Nottinghamshire - Health and Education	-	-	25,001
Emergency Support Grants - Derbyshire County Council	199,606	199,606	236,893
DCHS Charitable Trust	-	-	51,508
Carers Personal Budget - Derbyshire County Council	382,440	382,440	363,579
The Edward Gostling Foundation	-	-	10,000
Nottingham Engagement and Promotion	105,000	105,000	40,000
Nottingham Young Carers	141,000	141,000	70,500
Income from Other Charitable Activities	71,840	71,840	75,484
	<u>2,127,204</u>	<u>2,127,204</u>	<u>2,042,890</u>

In the prior year, Derbyshire All Age Carers Support Service was split into two funds - County Joint Funding of £908,801 and Young Carers - County of £190,000. This year, the fund provider amalgamated this grant into an All Age Carers Support Service.

4. Income from other trading activities

Income from fundraising events

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising events	<u>2,957</u>	<u>5,687</u>	<u>8,644</u>	<u>8,386</u>

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from investment properties	9,603	9,603	11,948
Bank interest receivable	13,261	13,261	8,995
	<u>22,864</u>	<u>22,864</u>	<u>20,943</u>

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fundraising costs	1,506	1,506	2,108
	<u>1,506</u>	<u>1,506</u>	<u>2,108</u>

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Derbyshire All Age Carers Support Service	1,030,213	-	1,030,213	1,060,105
Acceleration Reform Funding - DCC	98,461	-	98,461	-
Nottinghamshire - Health and Education	10,015	-	10,015	98,113
Nottinghamshire - Engagement and Awareness	1,497	-	1,497	26,841
Emergency Support Grants - DCC	199,610	-	199,610	238,149
DCHS Charitable Trust	-	-	-	53,573
Carers Personal Budget - Derbyshire County Council	382,440	-	382,440	364,458
The Edward Gostling Foundation	-	-	-	10,000
Nottingham Engagement & Promotion	95,688	-	95,688	34,957
Nottingham Young Carers	131,859	-	131,859	63,164
Other Charitable Activities	26,710	44,195	70,905	135,933
	<u>1,976,493</u>	<u>44,195</u>	<u>2,020,688</u>	<u>2,085,293</u>
<i>Total 2024</i>	<u><u>2,057,839</u></u>	<u><u>27,454</u></u>	<u><u>2,085,293</u></u>	

In the prior year, Derbyshire All Age Carers Support Service was split into two funds - County Joint Funding of £855,648 and Young Carers - County of £204,457. This year, the fund provider amalgamated this grant into an All Age Carers Support Service.

8. Auditor's remuneration

	2025 £	2024 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	7,500	7,500
Fees payable to the Company's auditor in respect of:		
All non-audit services not included above	<u>2,700</u>	<u>2,700</u>

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Staff costs

	2025 £	2024 £
Wages and salaries	1,059,111	1,060,425
Social security costs	75,697	73,489
Contribution to defined contribution pension schemes	45,429	44,421
	<u>1,180,237</u>	<u>1,178,335</u>

The average number of persons employed by the Company during the year was as follows:

	2025 No.	2024 No.
Employees	<u>50</u>	<u>51</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	1

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £66,685 (2024: £68,742)

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, travel expenses totalling £377 were incurred by two trustees in the performance of their duties as trustees (2024 - £205).

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2024	84,929	49,968	44,906	179,803
Additions	-	-	10,199	10,199
Disposals	-	-	(1,200)	(1,200)
At 31 March 2025	84,929	49,968	53,905	188,802
Depreciation				
At 1 April 2024	11,893	49,968	20,091	81,952
Charge for the year	1,699	-	10,712	12,411
On disposals	-	-	(1,200)	(1,200)
At 31 March 2025	13,592	49,968	29,603	93,163
Net book value				
At 31 March 2025	71,337	-	24,302	95,639
At 31 March 2024	73,036	-	24,815	97,851

12. Investment property

	Freehold investment property £
Valuation	
At 1 April 2024	186,667
At 31 March 2025	186,667

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	276,018	11,750
Prepayments and accrued income	33,680	31,806
	<u>309,698</u>	<u>43,556</u>

14. Current asset investments

	2025 £	2024 £
Deposit accounts	<u>188,137</u>	<u>185,063</u>

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	17,746	14,222
Other taxation and social security	19,434	18,994
Other creditors	7,275	7,061
Accruals and deferred income	430,474	111,263
	<u>474,929</u>	<u>151,540</u>
	2025 £	2024 £
Deferred income at 1 April 2024	99,678	436,727
Resources deferred during the year	415,232	99,678
Amounts released from previous periods	(99,678)	(436,727)
	<u>415,232</u>	<u>99,678</u>

Deferred income relates to grant income received by the charity. Where necessary, the grant conditions state that the income must be utilised across a certain period. As a result the grant income has been deferred in line with this.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Property fund	259,703	-	(1,699)	-	258,004
Redundancy contingency fund	170,140	-	-	13,482	183,622
	<u>429,843</u>	<u>-</u>	<u>(1,699)</u>	<u>13,482</u>	<u>441,626</u>
General funds					
DCA General	209,526	41,897	(44,002)	21,189	228,610
	<u>639,369</u>	<u>41,897</u>	<u>(45,701)</u>	<u>34,671</u>	<u>670,236</u>
Total Unrestricted funds					
Restricted funds					
Derbyshire All Age Carers Support Service	(8,872)	1,041,442	(1,002,144)	(28,069)	2,357
Acceleration Reform Funding - DCC	-	185,876	(93,641)	(4,820)	87,415
Nottinghamshire - Health and Education	5,422	-	(10,014)	4,592	-
Nottinghamshire - Engagement and Awareness	5,322	-	(1,497)	-	3,825
Emergency Support Grants - DCC	(434)	199,606	(199,610)	-	(438)
Carers Personal Budgets	(219)	382,440	(382,440)	-	(219)
DCHS Charitable Trust	3,510	-	(3,510)	-	-
Bassetlaw - Notts	4,386	-	(3,197)	-	1,189
High Peak - Carers Engagement & Coproduction	2,077	-	(1,066)	(1,011)	-
Young Carers Mental Health - BBC Children in Need	(988)	-	-	988	-
Carers Space - Notts County Council	1,669	-	(1,669)	-	-
Masonic Charitable Trust	4,925	-	(1,940)	-	2,985
Carers Trust - Time for me	(2,014)	-	-	2,014	-

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Notts Young Carers	5,802	141,000	(127,674)	(4,185)	14,943
Notts - Engagement & Promotion	5,043	105,000	(92,581)	(3,107)	14,355
Carers Trust Carer Fuel Poverty Alleviation	-	50,000	(28,873)	(1,073)	20,054
Other Funds Under £15k	13,414	26,026	(26,637)	-	12,803
	<u>39,043</u>	<u>2,131,390</u>	<u>(1,976,493)</u>	<u>(34,671)</u>	<u>159,269</u>
Total of funds	<u><u>678,412</u></u>	<u><u>2,173,287</u></u>	<u><u>(2,022,194)</u></u>	<u><u>-</u></u>	<u><u>829,505</u></u>

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds						
Designated funds						
Property fund	-	-	-	259,703	-	259,703
Redundancy contingency fund	-	-	-	170,140	-	170,140
	<u>-</u>	<u>-</u>	<u>-</u>	<u>429,843</u>	<u>-</u>	<u>429,843</u>
General funds						
DCA General	549,637	29,177	(29,562)	(356,534)	16,808	209,526
Total Unrestricted funds	<u>549,637</u>	<u>29,177</u>	<u>(29,562)</u>	<u>73,309</u>	<u>16,808</u>	<u>639,369</u>
Restricted funds						
Derbyshire All Age Carers Support Service	-	908,801	(855,647)	(53,154)	-	-
Acceleration Reform Funding - DCC	25,308	190,000	(204,457)	(10,851)	-	-
Nottinghamshire - Health and Education	35,016	71,124	(98,112)	(2,606)	-	5,422
Nottinghamshire - Engagement and Awareness	8,036	25,001	(26,841)	(874)	-	5,322
Emergency Support Grants - DCC	823	236,893	(238,150)	-	-	(434)
Carers Personal Budgets	660	363,579	(364,458)	-	-	(219)

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
DCHS Charitable Trust	6,314	51,508	(53,573)	(739)	-	3,510
Bassetlaw - Notts	5,610	25,750	(26,230)	(744)	-	4,386
High Peak - Carers Engagement & Coproduction	17,391	-	(14,883)	(431)	-	2,077
Young Carers Mental Health - BBC Children in Need	-	10,810	(11,798)	-	-	(988)
Carers Space - Notts County Council	2,538	10,000	(10,577)	(292)	-	1,669
Masonic Charitable Trust	11,638	-	(6,713)	-	-	4,925
Carers Trust - Time for me	-	8,197	(8,127)	(2,084)	-	(2,014)
Notts Young Carers	-	70,500	(63,164)	(1,534)	-	5,802
Notts - Engagement & Promotion	-	40,000	(34,957)	-	-	5,043
Derbyshire All Age Carers Support Service	-	-	(8,872)	-	-	(8,872)
Other Funds Under £15k	10,713	33,981	(31,280)	-	-	13,414
	<u>124,047</u>	<u>2,046,144</u>	<u>(2,057,839)</u>	<u>(73,309)</u>	<u>-</u>	<u>39,043</u>
Total of funds	<u>673,684</u>	<u>2,075,321</u>	<u>(2,087,401)</u>	<u>-</u>	<u>16,808</u>	<u>678,412</u>

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds (continued)

Designated funds

Property fund

This relates to the freehold property owned by DCA and includes the carrying value of the asset, inclusive of impairment, depreciation, and revaluation movements as applicable. Further amounts may be designated where significant repairs or improvements are planned or a contingency balance is considered appropriate.

Redundancy contingency fund

In the event of DCA having to close or significantly reduce its activities, it would incur substantial winding up costs. The trustees have therefore determined it to be appropriate to reflect its obligations to employees in the event of a full closure by creating a designated fund. The fund will be reviewed annually to take into account any changes in circumstances, staffing, and legislation.

Restricted funds

Derbyshire All Age Carers Support Service

On behalf of Derbyshire County Council, DCA delivers a service to identify adult carers in the county of Derbyshire and deliver carer assessments, emergency planning, provide information, advice and support to unpaid carers. Support is delivered through home visits, over the telephone or online plus carers clinics, drop-ins, cuppa and chats and support groups are also offered to deliver support in the community. DCA delivers a support service to young carers and their families thorough home and school visits, one to one's and a group activities.

Acceleration Reform Funding

Funding provided by Derbyshire County Council to improve early identification of carers during hospital admission and discharge, encourage inclusive, planned discharge, and offer robust post discharge support through investment to build capacity within existing services, the VCSE and inflate the capabilities of adult social care (ASC) hospital teams.

Carers Personal Budgets

Funding provided by Derbyshire County Council to award grant payments to carers in need of financial assistance to make a purchase that will support them in their caring role.

DCHS Charitable Trust

Grant awarded to support and improve the health and wellbeing of carers in BAME communities across Derby and Derbyshire.

Emergency Support Grants - DCC

Funding provided by Derbyshire County Council to distribute Household Support grants to carers who are in need of financial help during cost of living rises.

Nottinghamshire - Young Carers

In partnership with TuVida, DCA delivers the engagement and promotion for the Young Carers service in Nottinghamshire providing training, resources, information, advice for professionals and young carers alongside projects with young carers to co-produce services and processes.

Nottinghamshire - Engagement and Promotion

On behalf of Nottinghamshire County Council, DCA delivers an engagement and promotion service providing training, resources, information, advice and networking for professionals and carers, bringing them together to benefit from shared knowledge and experiences and have a say in how services are designed through coproduction.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds (continued)

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	429,843	-	(1,699)	13,482	441,626
General funds	209,526	41,897	(44,002)	21,189	228,610
Restricted funds	39,043	2,131,390	(1,976,493)	(34,671)	159,269
	<u>678,412</u>	<u>2,173,287</u>	<u>(2,022,194)</u>	<u>-</u>	<u>829,505</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds	-	-	-	429,843	-	429,843
General funds	549,637	29,177	(29,562)	(356,534)	16,808	209,526
Restricted funds	124,047	2,046,144	(2,057,839)	(73,309)	-	39,043
	<u>673,684</u>	<u>2,075,321</u>	<u>(2,087,401)</u>	<u>-</u>	<u>16,808</u>	<u>678,412</u>

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	95,639	95,639
Investment property	-	186,667	186,667
Current assets	574,501	447,627	1,022,128
Creditors due within one year	(415,232)	(59,697)	(474,929)
Total	159,269	670,236	829,505

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	97,851	97,851
Investment property	-	186,667	186,667
Current assets	138,721	406,713	545,434
Creditors due within one year	(99,678)	(51,862)	(151,540)
Total	39,043	639,369	678,412

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	151,093	4,728
Adjustments for:		
Depreciation charges	12,411	9,374
Dividends, interests and rents from investments	(9,603)	(11,948)
Decrease/(increase) in debtors	(266,142)	34,954
Increase/(decrease) in creditors	323,389	(256,901)
Other Interest receivable and similar income	(13,261)	(8,995)
Net cash provided by/(used in) operating activities	197,887	(228,788)

20. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	524,293	316,815
Cash in deposit	188,137	185,063
Total cash and cash equivalents	712,430	501,878

21. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	316,815	207,478	524,293
Cash in deposit	185,063	3,074	188,137
	501,878	210,552	712,430

22. Pension commitments

The amount recognised in income or expenditure as an expense in relation to defined contribution plan was £45,430 (2024: £37,962)

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

23. Operating lease commitments

At 31 March 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	<i>2024</i> £
Not later than 1 year	1,860	<i>4,197</i>
Later than 1 year and not later than 5 years	2,309	<i>-</i>
	4,169	<i>4,197</i>

24. Related Parties

The charity has not entered into any related party transactions in either the current or comparative periods, nor are there any outstanding balances between related parties and the charity at either the current or comparative year-end date.

Derbyshire Carers Association

Management Report of the Auditors
to the Board of Trustees
for the Year Ended 31 March 2025

Contents

1	REPORT TO MANAGEMENT	2
2	ADJUSTED AND UNADJUSTED MISSTATEMENTS	5
3	AUDIT RISKS	8
4	ACCOUNTING AND FINANCIAL CONTROL SYSTEMS	9
5	LETTER OF REPRESENTATION	10
6	RELATED PARTIES	12
9	FINAL INFORMATION REQUEST	13
10	MANAGEMENT REPORT APPROVAL	13

Introduction

This report is part of the continuing relationship between the Charity and ourselves and is therefore not intended to cover every matter discussed during the course of the audit. For this reason, the report is intended for the sole use of the Charity. We do not accept responsibility to any officer acting in an individual capacity, and do not accept responsibility for any reliance that third parties may place on the report.

It should be noted that the primary objective of our audit is to express an opinion on the truth and fairness of the Charity's financial statements as a whole. An audit does not examine every operating activity and accounting procedure in the Charity, nor does it provide a substitute for management's responsibility to maintain adequate controls over the Charity's activities. Our work is not designed therefore to provide a comprehensive statement of all weaknesses or inefficiencies that may exist in the Charity's systems and working practices, or of all improvements that could be made.

Included in this report is a schedule of all adjusted and unadjusted misstatements noted during our work for your final approval.

We have also included a letter of management representations required in connection with our audit.

Please read this document carefully and confirm your approval by signing at page 13.

1 Report to management

1.1 Purpose

The purpose of this Management Report is to provide the Trustees with constructive observations arising from the audit process. We have already communicated to you the notes of our discussions on the audit arrangements including, where different, communications to those persons charged with governance. We set out below details of any expected modifications to our audit report, details of any unadjusted misstatements in the financial statements (except any misstatements which are trivial), any material weaknesses in systems we have identified during the course of our audit work and our views about the quality of accounting practices and financial reporting procedures, and any other relevant and significant matters we are required to communicate.

Our procedures are carried out solely for the purpose of our audit of the financial statements. Our audit does not necessarily disclose every weakness or accounting practice and for this reason the matters referred to below may not be the only shortcomings which exist.

We take this opportunity to remind you that:

- the auditor is responsible for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance;
- the audit of the financial statements does not relieve management or those charged with governance of their responsibilities;
- this report has been prepared for the sole use of the addressee;
- this report must not be disclosed to a third party without our written consent; and
- no responsibility is assumed by us to any other person who may choose to rely on this report for his or her own purposes.

1.2 Ethical safeguards

As previously explained to you, ISAs require certain safeguards to be taken by our firm as set by the Auditing Practices Board. These are to ensure independence and objectivity insofar as the audit work to be carried out.

We are required to advise you of these safeguards which we consider to be sufficient to allow us to continue the appointment as auditor for the year and to sign-off this year's audit report.

Bates Weston LLP carry out non-audit services as set out in the respective signed engagement terms.

We have identified potential threats of providing non-audit services to our independence and objectivity as auditor. However, we are satisfied that adequate safeguards have been adopted to reduce these threats to an acceptable level.

We consider that your Charity has informed management who are capable of making independent management decisions and judgements based on information provided.

The non-audit services Bates Weston LLP provide as Accountants as part of the audit process are of a technical, mechanical or informative nature only. We will not in our capacity of Auditors, Accountants or Tax Advisors take any management decisions on your behalf nor will we initiate transactions, determine or change journal entries or classifications in the financial statements without your approval as management. All adjustments made will be discussed with you and confirmed on schedules provided. Any opening balance adjustments provided by us must be checked by you to ensure that the nominal code suggested is in accordance with your coding structure and authorised.

The safeguard we consider sufficient is that the audit is carried out, supervised and controlled by staff who are not involved in this other work.

As a small company you are entitled to take advantage of the exemption from the application of this safeguard within the ethics guidelines PAASE. If this exemption is used the same staff may be involved in both audit and accounts work. Unless you indicate otherwise we assume you wish to take advantage for as long as it applies.

If you wish to discuss these issues further please do not hesitate to contact Mr W Thomas, Ethics Principal

1.3 Confirmation of our audit independence

We confirm that as of the date of this report, in our professional judgement, Bates Weston Audit Limited and Bates Weston LLP are independent within the meaning of the regulatory and professional requirements and the objectivity of the Senior Statutory Auditor and other audit staff is not impaired.

1.4 Expected modifications to our report

We do not expect to make any modifications to our audit report and it will therefore reflect an unqualified opinion.

For your information, a draft of our proposed audit report is included within the full financial statements that are enclosed for the board's approval. However, our responsibilities with regard to the audit report extend up to the date on which it is physically signed and we will advise you of any changes to this position if necessary. The report included within the financial statements is thus to be regarded as draft until it has been physically signed by the nominated Senior Statutory Auditor, our certified full report given to you and we have advised you of this. Unless we are advised to the contrary by you, we will retain the actual signed copy of the accounts by both the Trustees and Senior Statutory Auditor, on the Charity's behalf for safekeeping in electronic form.

1.5 Unadjusted misstatements detected by us

We have discussed with you the misstatements we identified in the financial statements but which you have declined to adjust. Section 2.2 at page 7 contains our audit schedule "Proposed Audit Adjustments" that we have discussed with you. The reason you gave us for not making the adjustment is on the grounds of immateriality individually and in aggregate and its effect on the financial statements. The schedule does not include matters we believe to be trivial. We ask you sign page 13 as confirmation that the misstatements are to remain unadjusted.

1.6 Adjustments arising from the audit

As we have pointed out we, as auditors, cannot initiate any transactions and all proposed journals and other adjustments whether they affect the profit and loss account or not must be approved by the Trustees.

We have discussed with you all these adjustments arising from the audit, whether they derived from our audit or accounts work or you requested specific adjustments be made. These are detailed in Section 2.1 at page 5 with our audit schedule "Actual Audit Adjustments", which gives a full audit trail between your trial balance and the final accounts.

1.7 Post balance sheet and post audit information

The Trustees and the auditors are required to consider and take account of events up to the date of their signing of the financial statements and auditors' report respectively that may need reflecting in the financial statements. Accordingly, under ISA 560 we require sight of the information requested on page 13 of this report.

We regret that final certified accounts cannot be released or filed at Companies House until we have received all the signed documentation including such post balance sheet information that we consider adequate for our audit opinion.

1.8 Audit approach

Our general audit approach was determined by our assessment of the audit risk, both in terms of the potential misstatement in the financial statements and of the control environment in which the company operates.

To summarise our approach, we:

- updated our understanding of the business and its environment;
- reviewed the design and implementation of key internal financial control systems; and
- planned and performed an audit with professional scepticism recognising that circumstances may exist that cause the financial statements to be materially misstated.

Significant risks arise on most audits and are often derived from business risks that may result in a material misstatement, relate to unusual transactions that occur infrequently, or judgemental matters where measurement is uncertain. In areas where we identified the potential for significant risk, we extended our audit testing to include more detailed substantive work. Our work in other areas was proportionally less. The risks identified are set out at page 8.

We apply the concept of materiality both in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and of uncorrected misstatements. In general, misstatements, including omissions, are considered to be material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in the light of surrounding circumstances, and are affected by our perception of the financial information needs of users of the financial statements, and by the size or nature of a misstatement, or a combination of both. The materiality levels for our audit work we set at the planning stage were not modified.

1.9 Qualitative aspects of accounting practices and financial reporting

During the course of our audit, we consider the qualitative aspects of the financial reporting process on the relevance, reliability, comparability, understandability and materiality of the information provided by the financial statements.

We are required to communicate these to you and, where different, those charged with governance including, in particular, items that have a significant impact and which have thus been highlighted as such.

The following are the significant and other main matters and observations we wish to draw your attention to, which were discussed and addressed during the audit:

- the decision to increase designated funds for the redundancy reserve;
- the accuracy of the PSC register as disclosed at Companies House; and
- the appropriateness of accounting estimates in relation to the investment property valuation

1.10 Accounting system and internal controls

During the course of our audit of the financial statements for the year, we examined the principal internal controls which the Trustees have established to enable them to ensure, as far as possible, the accuracy and reliability of the Charity's accounting records and to safeguard the Charity's assets.

Page 9 provides details of any observations and recommendations we have made, together with your responses to these issues as appropriate.

However, our review was limited and we cannot guarantee that all such weaknesses have been identified and brought to your attention that a specific investigation may uncover.

Finally, we take this opportunity of thanking your staff for the assistance offered to us during the course of our work. Their assistance and co-operation was much appreciated.



Bates Weston Audit Limited

20 October 2025

Contact details:

Sean Douglass FCA Senior Statutory Auditor

01332 365855

seand@batesweston.co.uk

Bates Weston Audit Limited is registered to carry out audit work in the UK by the Institute of Chartered Accountants in England and Wales (ICAEW) COO1364819

2 Adjusted and unadjusted misstatements

2.1 Actual audit adjustments

The following adjustments were processed on your instructions during the course of

Nature of misstatement & circumstances of its occurrence (and name of component for group audits)	Account	Adjusted Debit	Adjusted Credit
Theoretical rent allocated against contracts Reverse journal in line with the treatment of the prior year to de-recognise income charged from contracts. Date: 31-Mar-2025 H17	4600 Income from rent	41,254.00	0.00
	8510 Costs of activity 5.1 - Restricted	0.00	41,254.00
	3102 Restricted Funds Transfer	41,254.00	0.00
	3202 General Funds Transfer	0.00	41,254.00
Disposal of Computer Equipment The computer equipment relates to laptops confirmed to have been returned to Tiedata by Louise and Emma. Date: 31-Mar-2025 E5, E7	1143 Computer equipment-disposals	0.00	1,200.00
	1147 Computer equipment-depn on disposals	1,200.00	0.00
Transfer to finance a deficit on fund and increase designated funds Transfer to finance deficit of projects that have come to an end but still have a deficit balance at the year-end. As well as a transfer to increase designated funds relating to redundancy costs. This has been confirmed with Louise during testing and included as an audit adjustment. Date: 31-Mar-2025 L10	3202 General Funds Transfer	6,606.00	0.00
	3102 Restricted Funds Transfer	0.00	6,606.00
	3202 General Funds Transfer	13,482.00	0.00
	3312 Designated funds - transfer in	0.00	13,482.00

2.1 Actual audit adjustments (continued)

Nature of misstatement & circumstances of its occurrence (and name of component for group audits)	Account	Adjusted Debit	Adjusted Credit
Remove the deferral of Carer Fuel Alleviation grant Reverse client deferral of Fuel Alleviation grant as the project length hasn't been extended despite the late start. The year 1 income of £50k therefore appears to meet recognition criteria and should be included in full with any remainder carried forward in funds. Date: 31-Mar-2025 J8, H17	4004 Other Restricted Funds	0.00	23,474.00
	2105 Deferred income	23,474.00	0.00
TOTAL:		127,270.00	127,270.00

2.2 Proposed audit adjustments

All unadjusted errors below materiality are noted in this report unless they are clearly trivial. Adjustment has not been made on the grounds of immateriality, both individually and in aggregate.

Misstatements						
Nature of misstatement ¹ & circumstances of its occurrence (and name of component for group audits, where applicable)	Amount of actual / potential misstatement on the			Unadjusted P&L Effect	Unadjusted B/S Effect	Effect on Audit Opinion/Action ²
	Factual	Judgement	Projected			
Disposal of fixed assets <i>Dispose of assets as per the FAR. The fixtures and fittings relate to the difference between the recorded F&F on the FAR and the total, fully depreciated, unknown F&F brought forward. From discussion with Louise she feels she has got as far as she can with it. No disposals of F+F have been made since.</i>	0.00	0.00	0.00	0.00	0.00	
1103 F & fittings-disposals		0.00		0.00	-34,753.00	
1107 F & fittings-depn disposals		0.00		0.00	34,753.00	
Bring in mileage accruals <i>A journal to bring in expenses relating to mileage for employees, paid in April 2025 but with the description of March 2025. See referenced schedule for apportioning.</i>	1,740.00	0.00	0.00	1,740.00	-1,740.00	
2104 Accruals	0.00			0.00	-1,740.00	
9110 costs of activity 11.1	164.00			164.00	0.00	
8112 Costs of activity type 1 - Restricted	1,274.00			1,274.00	0.00	
8222 Contract costs 2 - Restricted	197.00			197.00	0.00	
9060 Costs of activity 10.1	105.00			105.00	0.00	
TOTAL:	1,740.00	0.00	0.00	1,740.00	-1,740.00	

3 Audit risks

We identified the following significant audit risks during our audit and these have been concluded as follows:

Significant Audit Risk area and issue identified at planning	Approach	Findings, significance and recommendations
Revenue recognition risk		
Income recognition gives rise to a risk of material misstatement due to fraud. Inappropriate recognition of income in the incorrect period, inadequate controls to identify cut off or conscious decisions to artificially alter the reported income.	We will address this risk by reviewing and testing cut off and completeness procedures in respect of the above items. We will also review revenue recognition policies for appropriateness.	No material cut off issues identified during detailed testing around year end.
Management override and bias risk		
There is always a risk of material misstatement due to fraud and hence a significant risk as a result of possible management override. Management has the potential to manipulate accounting records and override controls.	We plan to address the management override of controls risk through performing audit work over accounting estimates, journal entries and significant transactions outside the normal course of business or otherwise considered to be unusual or unexpected.	Our testing has not indicated any areas of management override or bias from our review of journal entries and the nominal ledger.
Income/Expenditure allocation risk		
Risk that income and expenditure are not allocated to the correct fund during the year and that carried forward balances are incorrect.	Walkthroughs will be conducted to ensure funding is followed through and expenditure is allocated against the correct fund.	Controls around Sage in respect of revenue recognition have been tested and appear to be operating effectively ensuring completeness of income.

4 Accounting and financial control systems

4.1 Management letter issues

The action plan below summarises our recommendations for improving the effectiveness of the Charity's accounting and financial control systems in the following areas:

	Observations & Implications	Recommendations	Responses	Cleared
Normal 2024 J18	Carers grants audit trail Excel schedules detailing the carers grants payable by BACS are deleted after one month for GDPR reasons. The audit trail is therefore incomplete, as the BACS runs can't easily be agreed through to what should have been paid per the Charity Log.	The excel spreadsheet should be maintained with only the confidential bank details being deleted to ensure the carers grant system can be followed the whole way through.	2024 response: Accepted and the new process is now being introduced that is still compliant with GDPR but will improve recording for auditing purposes. 2025 Audit Comment: From August 2024 this issue is no longer prevalent as the relevant details from the BACS report are now kept.	Yes
Low 2024 E5	Fixed asset register reconciliations The accounts show brought forward fixtures & fittings totalling £50k (fully depreciated) which are absent from the fixed asset register. Whilst the accounting impact is negligible, trustees will not be able to confirm they are complying with their obligation to safeguard assets, if those assets are not identifiable.	Ensure the fixed asset register is maintained and regularly reconciled to the trial balance throughout the year.	2024 response: Accepted and the process of maintaining the fixed asset register will be looked at over the next few months. 2025 Audit comment: £15.2k of fixtures and fittings have been identified from this b/f balance leaving £34.8k unidentified. 2025 Management response: Louise has done all she can on reconciling this balance.	No
Low 2024 M11	Changes to employee contracts Employee contracts have not been kept up to date or stored in a manner which is convenient for accessing. Additionally, overtime is not split out on payslips making it difficult to agree salaried pay to contracts. The charity could be liable for unwarranted payouts if disputes over remuneration or other working arrangements arise with current or former employees.	Ensure employee contracts are kept up to date or evidence of variations to contracts are attached to personnel files e.g., when changes to employees' pay are made. In respect of overtime, keep a more detailed record of overtime worked and consider separately identifying amounts on the payslips.	2024 response: Accepted and future changes to contracts will be recorded on our new HR software. Overtime hours will be recorded separately on employee payslips. 2025 Audit Comment: Majority of contracts have not been able to be agreed to pay this year. No pay rises in the year noted from the pre-audit meeting, so no changes in contracts seen as per last year's agreed amendments. 2025 Management response: From Apr-25 overtime is now split on payslips. This should assist with resolving this point.	No

5 Letter of representation

Dear Sirs

Management representations to Bates Weston Audit Limited

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the company's financial statements for the year ended 31 March 2025. These enquiries have included inspection of supporting documentation, where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1 General

We have fulfilled our responsibilities as Trustees, as set out in the terms of your engagement letter under the Companies Act 2006, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the Charity have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the Charity, and with all other records and related information requested, including minutes of all management and shareholder meetings.

The financial statements are free of material misstatements, including omissions.

The effects of uncorrected misstatements are immaterial both individually and in total.

2 Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We believe that we have fulfilled these responsibilities.

We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

3 Assets and liabilities

The Charity has satisfactory title to all assets and there are no liens or encumbrances on the Charity's assets, except for those that are disclosed in the notes to the financial statements.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4 Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5 Loans and arrangements

The Charity has not granted any advances or credits to, or made guarantees on behalf of, Trustees other than those disclosed in the financial statements.

6 Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

7 Laws and regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

8 Related parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.

9 Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

10 Going concern

We believe that the Charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the Charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the Charity's ability to continue as a going concern need to be made in the financial statements.

11 Disclosure of information

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that, so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each Trustee has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully

Signed for and on behalf of the Board of Trustees of Derbyshire Carers Association on page 13.

6 Related parties

For the year ended 31 March 2025, the following related parties were brought to our attention and considered during our audit work:

Board of Trustees				
Name of individual	Relationships to declare?	Relationship details	Transactions in the year?	Transaction details
Dr Amy Baraniak	Yes ☐ No ☒		Yes ☐ No ☒	
Kevin Gough	Yes ☐ No ☒		Yes ☐ No ☒	
Marilyn Hambly	Yes ☐ No ☒		Yes ☐ No ☒	
Jonathan Kerley	Yes ☒ No ☐	Father to Helen Yates (Area Manager – Nottinghamshire)	Yes ☐ No ☒	
Paul Loble	Yes ☐ No ☒		Yes ☐ No ☒	
Christopher Mitchell	Yes ☐ No ☒		Yes ☐ No ☒	
Wendy Shaw	Yes ☐ No ☒		Yes ☐ No ☒	
Jane Yeomans	Yes ☐ No ☒		Yes ☐ No ☒	
Adam Cotterill	Yes ☒ No ☐	Cousin to Helen Weston (CEO)	Yes ☐ No ☒	
	Yes ☐ No ☐		Yes ☐ No ☒	

Senior management					
Name of individual	Position	Relationships to declare?	Relationship details	Transactions in the year?	Transaction details
Helen Weston	CEO	Yes ☒ No ☐	Cousin to Adam Cotterill (trustee)	Yes ☐ No ☒	
Louise Ede	Finance Manager	Yes ☐ No ☒		Yes ☐ No ☒	
		Yes ☐ No ☐		Yes ☐ No ☐	
		Yes ☐ No ☐		Yes ☐ No ☐	

Please obtain confirmations from the above-named individuals and include anyone else in a position of authority as appropriate. The completed form should be returned before commencement of the audit.

Form compiled by:	Name	Louise Ede	Date	24/07/2025
--------------------------	-------------	------------	-------------	------------

7 Final information request

The Trustees and the auditors are required to consider, and take account of if applicable, all events up to the date of signing of the financial statements and auditors' report respectively that may need reflecting in the financial statements.

Accordingly, under ISA 560 we require sight of the following:

- latest management accounts;
- minutes or correspondence that may be relevant to our audit.

We regret that final certified accounts cannot be released or filed at Companies House until we have received all the signed documentation including such post balance sheet information they consider adequate for our audit opinion.

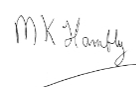
Delay in returning all the documents above may involve extra audit work and consequently further fees.

8 Management report approval

We confirm our reading and understanding of this report and evidence our approval of the following schedules without exception by signing below:

▪ Actual audit adjustments	5
▪ Proposed audit adjustments	7
▪ Management letter issues	9
▪ Letter of Representation	10
▪ Related parties	12

Approved on behalf of the Board

Signed 
.....

Name Marilyn Hambly
.....

Trustee
Date 01/11/2025
.....

Accounts

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1 - 2
Chair's statement	3
Trustees' report	4 - 9
Independent auditors' report on the financial statements	10 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 32

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	M K Hambly FRSPH, Chair A Baraniak, Vice Chair C M Mitchell, Trustee W Shaw, Trustee J Yeomans, Trustee K Gough, Trustee (appointed 28 June 2023) P E Loble, Trustee (appointed 4 July 2023) J Kerley, Trustee (appointed 4 August 2023) N Ilyas, Trustee (resigned 4 August 2023) D M Powell, Trustee (resigned 30 June 2023) A O F Cotterill, Trustee (appointed 4 September 2024)
Company registered number	03250078
Charity registered number	1062777
Registered office	3 Park Road Ripley England DE5 3EF
Company secretary	S H Weston
Chief executive officer	S H Weston
Independent auditors	Bates Weston Audit Ltd Statutory Auditors Chartered Accountants The Mills Canal Street Derby DE1 2RJ

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Bankers

Lloyds Bank
12-16 Lower Parliament Street
Nottingham
NG1 3DA

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport
South Wales
NP20 1PX

Redwood Bank
The Nexus Building
Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

The chair presents her statement for the year.

I am pleased to report yet another successful year. Our group of Trustees are all very committed to ensuring that, within the constraints of our service contracts and finances, DCA continues to provide the best possible support service for unpaid carers of all ages. Those who look after family members or friends face ever increasing pressures as they support those who cannot manage without help due to disability, illness, mental health difficulties, addiction or general frailty.

Throughout the year, we have been especially pleased that the charity's staff group have continued to offer a high standard of service to carers including young carers. The resilience and professionalism demonstrated by our staff and volunteers during these uncertain times has been worthy of our admiration. This was particularly true during the tendering periods for the Nottinghamshire Engagement and Promotion Service commissioned by Nottinghamshire County Council and a new Derbyshire All Age Carers Service commissioned by Derbyshire County Council. Our bids were successful, and the new services commenced in October 2023 and April 2024.

Statistics based on the 2021 Census highlight that around 9% of the UK population is providing unpaid care. This would suggest that many existing carers across Derbyshire and Nottinghamshire have not yet accessed support. Thus, the need for the work undertaken by Derbyshire Carers Association is considerable. We are confident, however, that the charity will be able to build on the 2023/2024 financial year's many successes in order to develop services and sustainability over the coming months and years.

M K Hambly FRSPH
Chair of Trustees
Date: 8 November 2024

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors for the purposes of company law, present their report with the financial statements of the charity for the year ended 31 March 2024. This report sets out the structure, governance and management; objectives and activities; achievements and performance together with the financial position of the charity Company, Derbyshire Carers Association, (DCA) during the financial year ended 31 March 2024.

Structure, Governance and Management

Derbyshire Carers Association is a charitable company limited by guarantee, incorporated on 16th September 1996 and registered with the Charity Commission on 10 June 1997.

DCA was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Association is governed through a Trustee Board, who are responsible for setting the strategic direction of the charity and ensuring that it is compliant with everything legal and contractual. The Trustee Board meet at least five times each year as well as attending quarterly sub groups. All Trustees give their time voluntarily and receive no remuneration for duties undertaken. As a company limited by guarantee, the company does not have any paid up share capital. Each member of the company has, however, guaranteed an amount not exceeding £10.

New Trustees are inducted to the organisation and receive initial and ongoing training where appropriate in line with Charity Commission guidance.

The CEO reports to the Chair of the Board and is responsible for aligning the charity to its vision and values and applying the organisational strategies; ensuring the charity continues to grow and develop for the benefit of Carers across Derbyshire and Nottinghamshire.

The charity services are managed by a team of Managers, Service Leads and Team Leaders alongside specific business management roles including finance, data, compliance and development.

Employees

There are 48 members of the team who work within services and projects supporting Young and Adult Carers across Derbyshire and Nottinghamshire.

Volunteers

There are 63 active volunteers within the Derbyshire and Nottinghamshire services. These include Trustees, Telephone Befrienders and Support Group Facilitators. Their valuable commitment enables our services to reach more Carers and offer greater support.

Membership

There are over 12,000 Young and Adult Carers in Derbyshire registered with DCA. All registered Carers receive an online or postal welcome pack, regular online newsletters and e-bulletins to inform them of current services and new opportunities from DCA and partners. They can contact DCA at any time for information, advice and support and attend our community drop-ins, cuppa and chats, wellbeing sessions and learning workshops. Our Nottinghamshire Engagement and Promotion service works with professionals and partners to enhance awareness and early identification of Carers. We do not hold a database of registered Carers in Nottinghamshire.

Objectives and Activities

The charity's objectives are:

- Provide a holistic range of services which promote and maintain the health and wellbeing of family and friend Carers, residing in Derbyshire, Nottinghamshire and other areas as appropriate.
- Where appropriate, the charity may also provide support to the person who is being cared for, where this support will result in improved health of the Carer and or sustain them in their caring role.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

- Effectively deliver a wide range of quality services to Young and Adult Carers throughout Derbyshire to support with the practical, emotional and social impact of caregiving and enhance wellbeing.
- Effectively deliver Carers engagement and promotion service across Nottinghamshire to improve identification, involvement and coproduction for Carers of all ages.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and also in planning our future objectives. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Activities for achieving objectives

Services and projects are created where possible in collaboration with Carers, so they are influenced and led by lived experiences and expertise. We continually review the quality and effectiveness of all of our services to ensure they are accessible, inclusive, culturally appropriate and sensitive to each Carers identity and heritage.

Services are developed to respond to the fluctuating needs and address challenges faced by Carers as they travel along their caring pathway. These include information and guidance, assessments, emergency and support planning and training. These services are delivered within the community or a Carer's home, over the telephone or online. We have formed partnerships with health, statutory and community services to complement our offer and connect Carers with professional and appropriate advice. Our engagement and promotion service raises awareness of the impact of caregiving and importance of connecting Carers to support services. To achieve this, we inform, train and support professionals within health, statutory, education and voluntary services to identify, support and refer Carers.

Achievement and performance

Review of activities

Derbyshire Carers Assessment and Support Service:

In April 2017, Derbyshire County Council and Derbyshire Clinical Commissioning Groups contracted Derbyshire Carers Association to deliver the Derbyshire Carers Assessment and Support Service. The service was designed to deliver the key areas of the Derbyshire Carers Strategy 2016- 19 and fulfil statutory duties in respect of Carers under the Care Act 2014 and Children and Families Act 2014.

In April 2023, DCA entered the seventh and final year of the Derbyshire Carers Assessment and Support Service contract. There are many benefits to holding a contract for this length of time as the service can evolve and develop through continuous review, learning and insight.

Key achievements for this year include:

- Identifying 2,098 new Carers and providing person centred and strengths based early support. This is the highest number of new referrals in any year of the contract
- Providing 13,618 episodes of information, advice and guidance on a range of issues connected to the caring role
- Completing 938 Carers Assessments and support plans
- Supporting 5,727 Carers with ongoing support for more complex caring roles
- Coproducing 428 Emergency Plans with Carers
- Administering 938 Personal Budgets for Carers
- Facilitated learning and wellbeing sessions that have been attended by 1,295 Carers

Derbyshire Young Carers Service

In April 2023, the Derbyshire Young Carers Service started the seventh and final year of the Derbyshire County Council funded contract. The contract requires the services to support 190 Young Carers each year. This year we exceeded this by over 100% and supported 435 Young Carers.

Key achievements this year include:

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

- Supporting 435 different young carers and their families, some for a short period of a few months, and others for many more months
- Delivering 573 family support sessions
- Delivering 435 one to one sessions for a young person with a Support Worker
- 183 Young people have attended group activities
- Supporting 228 Young People in other areas including school support or applying for a grant

Nottinghamshire Carers Engagement and Promotion Service

In Nottinghamshire, DCA services are delivered by our service known as Nottinghamshire Carers Association (NCA). The Nottinghamshire Carers Engagement and Promotion service contract ended in September 2023.

Previously, this area was commissioned separately from the main Carer support services. Following the joint strategy consultation for Nottinghamshire and Nottingham City Councils, it was decided that health and education engagement would be included within the new Adult and Young Carers support services. Nottinghamshire County Council would commission a separate Engagement and Promotion service.

DCA has been successful in retaining the Nottinghamshire engagement and promotion contract for a further four years, with a possibility of this being extended beyond this for an additional four years. Within the new contract the aims and objectives remained similar to the previous contract, with focus continuing to be on promoting the interests of all Carers (including Young Carers and Parent Carers) to public facing organisations and employers and encouraging carers to participate in co-production, consultation and engagement activities.

From October 2023, DCA have been subcontracted by TuVida to deliver the education engagement element of their Young Carers Service.

Achievements of the previous contract include:

Health

- 76 Carers Champion training sessions delivered within GP Practices
- 78 GP practices and 21 health services received the NCA carer friendly quality mark
- 796 Health professional's completed the NCA carer awareness training

Education

- 96 schools and 1 college provided with resources, champion training, staff inset training and assemblies
- 185 assemblies delivered to schools - some of which were virtual due to restrictions
- Over the last year 48 assemblies have been undertaken in schools at both primary and secondary level, reaching over 3000 pupils and students across the county

Carers in Employment

- 13 organisations have signed the CIE pledge
- 7 organisations have received the CIE carer friendly quality mark
- 38 Carers champions were recruited and trained

Community Engagement

- 20 organisations received the NCA carer friendly quality mark
- 668 individuals from various organisations completed the NCA carer awareness training
- We have worked with around 70 different organisations to raise awareness of carers in the community

Consultation and Engagement

- Hosted the Carers Space Notts. This initiative is designed as a joint venture by Nottinghamshire County Council, the NHS, Nottinghamshire Carers Association and unpaid carers themselves
- Led on several large consultations for NCC including the Young Carers consultation and Carers Strategy group

NHS Charities Together and Derbyshire Community Health Service

Derbyshire Diverse Carers is a partnership project funded by NHS Charities Together and Derbyshire

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Community Health Service and delivered by Derbyshire Carers Association and Community Action Derby. The project aims to support and improve the health and wellbeing of carers from ethnic minority communities across Derby & Derbyshire by better understanding inequalities and what measures can be taken to improve access. The second year focused on trialling different methods of engagement with Carers from ethnic minority backgrounds. A final report including case studies, findings, and recommendations, will be published in summer 2024. Findings and recommendations have been fundamental in helping DCA be a more inclusive employer and service.

Derbyshire County Council Household Support Grants

On behalf of Derbyshire County Council, DCA undertake assessments for the Household Support Grants. The grant payments are to help Carers and their household with increases in the cost of living and can be put towards energy, food and fuel costs. This year DCA made 634 payments of £300 to adult and young carers' families.

High Peak Co-production

Funded by NHS Derby and Derbyshire Integrated Care Board, the High Peak Co-production service provided Carers living in the High Peak with the opportunity to share their lived experiences of caring to influence services to better understand how Carers should be supported. At the end of the project, a comprehensive report detailed local and national data, feedback from the consultations and outcomes. Recommendations are helping DCA shape current services and plan for the future.

Young Adult Carers Awareness and Engagement

Grant funding received from Duke of Devonshire Charitable Trust has enabled us to update and refresh resources to promote our Young Adult Carer service, giving it a clear identity and driving awareness raising and identification of carers in this age group. These resources will continue to be used moving forwards thereby having a long-lasting impact on the charity.

The funding used for activities for the young adult carers has been invaluable in enabling us to provide activities and opportunities specifically tailored to the 18-25 age group and meeting their requests. Activities have included pamper sessions, an escape room and social opportunities. The additional funding has allowed us to hold these activities at weekends, covering additional building and staffing costs, and transportation to allow our Young Adult Carers to attend.

Funding and donations

Through the generosity of local businesses and foundations, we have been able to provide additional complementary services for Adult and Young Carers. These include Mansfield Building Society, Gail's Fund and The Titan Trust. Their gifts have enabled Carers to take a break from caring, meet other Carers, and rest during wellbeing sessions.

DCA have been fortunate to be chosen as the nominated charity of the year by local foundations as well as receiving personal donations from Carers and local residents. All funds have been used for complementary services for Young, Young Adult and Adult Carers.

We pass on our heartfelt thanks to these donors and organisations for recognising Carers and their vital role in our communities.

Principal risks and uncertainties

Derbyshire Carers Association's risk register reviews potential operational, governance and wider risks; the impact and probability, and what actions are needed to mitigate against these. This is reviewed frequently by the Trustee Board and updated where new risks are identified.

2023/24 was an exceptional year for DCA as all Derbyshire and Nottinghamshire Contracts ended throughout the year and Local Authorities commissioned new services. The DCA Management Team and Board implemented an improvement plan from July 2023 to strengthen operations, improve processes and enhance

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

quality. All DCA teams continued to work consistently with enthusiasm to offer quality services throughout the uncertainty. Thanks to the hard work of the DCA support service teams, management team and Board of Trustees, DCA was awarded the Derbyshire All Age Carers Support Service, Nottinghamshire Engagement and Promotion Service and education liaison for the Nottinghamshire Young Carers Service. This will bring a further four years of security for DCA until 2027/28.

Plans for future periods

In April 2024, DCA restructured the organisational management team. Our previous management structure was introduced in September 2022 and has been very effective in the preparation for tenders and delivering our organisational improvement plan. Following the implementation of the Nottinghamshire and Derbyshire contracts and as we introduce new projects and areas of work, it has been identified that there are possible changes needed to support our vision, growth and sustainability. Having one Area Manager for Derbyshire and one Area Manager for Nottinghamshire supports effective delivery of our current contracts and will allow us to integrate new areas of work.

In Autumn 2024, DCA will be launching our new three year organisational strategy. Strategic objectives and priorities will be agreed following a programme of engagement and consultation with the DCA team and Carers and by reviewing local and national priorities.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the DCA Accounting Policies.

Financial Review

Review of the year

The year saw a net increase in resources of £4,728 (2023: Increase of £6,333). Total income increased from £1,841,758 to £2,075,321 and expenditure increased from £1,835,425 to £2,087,401. The accumulated funds of the charity at 31st March 2024 are shown in total in the Statement of Financial Activities, which also details the restricted and unrestricted funds.

Reserves policy

The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended. At this level, the Trustees/Directors feel they would be able to continue in the short term the current activities of the charity in the event of a significant drop in funding.

Statement of Trustees responsibilities

The Trustees (who are also the Directors of Derbyshire Carers Association 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).

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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.

Insofar 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 in order to be aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M K Hambly FRSPH
Chair of Trustees
Date: 8 November 2024

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DERBYSHIRE CARERS ASSOCIATION

Opinion

We have audited the financial statements of Derbyshire Carers Association (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DERBYSHIRE CARERS ASSOCIATION
(CONTINUED)

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.

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

Matters on which we are required to report by exception

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DERBYSHIRE CARERS ASSOCIATION
(CONTINUED)

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:

Based on our understanding of the charitable company and industry in which it operates, we considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and Charities Act 2011. Audit procedures performed by the engagement team included:

- Enquiry of management around actual and potential litigation and claims;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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

A further description of our responsibilities 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 Auditors' report.

Use of our report

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

Sean Douglass FCA (Senior statutory auditor)

for and on behalf of

Bates Weston Audit Ltd

Statutory Auditors

Chartered Accountants

The Mills

Canal Street

Derby

DE1 2RJ

19 November 2024

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	671	1,736	2,407	9,461
Charitable activities	3	2,042,890	-	2,042,890	1,812,866
Other trading activities	4	2,583	5,803	8,386	1,788
Investments	5	-	20,943	20,943	17,267
Other income		-	695	695	376
Total income		2,046,144	29,177	2,075,321	1,841,758
Expenditure on:					
Raising funds	6	-	2,108	2,108	249
Charitable activities	7	2,057,839	27,454	2,085,293	1,835,176
Total expenditure		2,057,839	29,562	2,087,401	1,835,425
Net (expenditure)/income before net gains on investments		(11,695)	(385)	(12,080)	6,333
Net gains on revaluation of investment property		-	16,808	16,808	-
Net (expenditure)/income		(11,695)	16,423	4,728	6,333
Transfers between funds	16	(73,309)	73,309	-	-
Net movement in funds		(85,004)	89,732	4,728	6,333
Reconciliation of funds:					
Total funds brought forward		124,047	549,637	673,684	667,351
Net movement in funds		(85,004)	89,732	4,728	6,333
Total funds carried forward		39,043	639,369	678,412	673,684

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

The notes on pages 16 to 32 form part of these financial statements.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)
REGISTERED NUMBER: 03250078

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	97,851	92,969
Investment property	12	186,667	169,859
		<u>284,518</u>	<u>262,828</u>
Current assets			
Debtors	13	43,556	78,510
Investments	14	185,063	181,239
Cash at bank and in hand		316,815	635,194
		<u>545,434</u>	<u>894,943</u>
Creditors: amounts falling due within one year	15	(151,540)	(484,087)
Net current assets		<u>393,894</u>	<u>410,856</u>
Total net assets		<u><u>678,412</u></u>	<u><u>673,684</u></u>
Charity funds			
Restricted funds	16	39,043	124,047
Unrestricted funds			
Designated funds	16	429,843	-
General funds	16	209,526	549,637
Total unrestricted funds	16	<u>639,369</u>	<u>549,637</u>
Total funds		<u><u>678,412</u></u>	<u><u>673,684</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M K Hambly FRSPH
 (Chair of Trustees)
 Date: 8 November 2024

The notes on pages 16 to 32 form part of these financial statements.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(321,242)	51,776
Cash flows from investing activities		
Dividends, interests and rents from investments	11,948	13,200
Purchase of tangible fixed assets	(14,256)	(9,269)
Other interest receivable and similar income	8,995	4,067
Net cash provided by investing activities	6,687	7,998
Change in cash and cash equivalents in the year	(314,555)	59,774
Cash and cash equivalents at the beginning of the year	816,433	756,659
Cash and cash equivalents at the end of the year	501,878	816,433

The notes on pages 16 to 32 form part of these financial statements

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Derbyshire Carers Association 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.

1.2 Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. As a consequence, the Trustees have prepared the financial statements on the going concern basis.

1.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Investment income is recognised when it becomes receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies (continued)

1.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Taxation

The company is considered to be exempt from corporation tax on its charitable activities.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% straight line
Computer equipment	-	25% straight line

1.7 Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

1.13 Pensions

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

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies (continued)

1.15 Limited by guarantee

The charity is limited by guarantee and in the event of it being wound up every member is liable to contribute a sum not exceeding £10. there are no shares of any class, either authorised or allotted.

2. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	671	1,736	2,407	9,461

3. Income from charitable activities

	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
County Joint Funding	908,801	908,801	794,083
Young Carers - County	190,000	190,000	175,000
Nottinghamshire - Engagement and Awareness	71,124	71,124	142,248
Nottinghamshire - Health and Education	25,001	25,001	50,001
Emergency Support Grants - Derbyshire County Council	236,893	236,893	237,000
DCHS Charitable Trust	51,508	51,508	39,635
Carers Personal Budget - Derbyshire County Council	363,579	363,579	263,000
The Edward Gostling Foundation	10,000	10,000	-
Nottingham Engagement and Promotion	40,000	40,000	-
Nottingham Young Carers	70,500	70,500	-
Income from Other Charitable Activities	75,484	75,484	111,899
	2,042,890	2,042,890	1,812,866

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from other trading activities

Income from fundraising events

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Fundraising events	2,583	5,803	8,386	1,788

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from investment properties	11,948	11,948	13,200
Bank interest receivable	8,995	8,995	4,067
	20,943	20,943	17,267

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Fundraising costs	2,108	2,108	249

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
County Joint	855,648	-	855,648	796,295
Young Carers	204,457	-	204,457	159,213
Nottinghamshire - Health and Education	98,113	-	98,113	141,096
Nottinghamshire - Engagement and Awareness	26,841	-	26,841	49,549
Emergency Support Grants - DCC	238,149	-	238,149	236,177
DCHS Charitable Trust	53,573	-	53,573	42,022
Carers Personal Budget - Derbyshire County Council	364,458	-	364,458	268,464
The Edward Gostling Foundation	10,000	-	10,000	-
Nottingham Engagement & Promotion	34,957	-	34,957	-
Nottingham Young Carers	63,164	-	63,164	-
Other Charitable Activities	108,479	27,454	135,933	142,360
	<u>2,057,839</u>	<u>27,454</u>	<u>2,085,293</u>	<u>1,835,176</u>
<i>Total 2023</i>	<u><u>1,824,612</u></u>	<u><u>10,564</u></u>	<u><u>1,835,176</u></u>	

8. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	7,500	8,000
Fees payable to the Company's auditor in respect of:		
All non-audit services not included above	<u>2,700</u>	<u>2,920</u>

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Staff costs

	2024	2023
	£	£
Wages and salaries	1,060,425	960,784
Social security costs	73,489	71,142
Contribution to defined contribution pension schemes	44,421	38,712
	<u>1,178,335</u>	<u>1,070,638</u>

The average number of persons employed by the Company during the year was as follows:

	2024	2023
	No.	No.
Employees	<u>51</u>	<u>52</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	No.	No.
In the band £60,001 - £70,000	1	1

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £68,742 (2023: £60,411)

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, travel expenses totalling £205 were incurred by two trustees in the performance of their duties as trustees (2023 - £175).

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2023	84,929	49,968	30,650	165,547
Additions	-	-	14,256	14,256
At 31 March 2024	84,929	49,968	44,906	179,803
Depreciation				
At 1 April 2023	10,194	49,968	12,416	72,578
Charge for the year	1,699	-	7,675	9,374
At 31 March 2024	11,893	49,968	20,091	81,952
Net book value				
At 31 March 2024	73,036	-	24,815	97,851
At 31 March 2023	74,735	-	18,234	92,969

12. Investment property

	Freehold investment property £
Valuation	
At 1 April 2023	169,859
Surplus on revaluation	16,808
At 31 March 2024	186,667

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	11,750	47,500
Prepayments and accrued income	31,806	31,010
	<u>43,556</u>	<u>78,510</u>

14. Current asset investments

	2024 £	2023 £
Deposit accounts	<u>185,063</u>	<u>181,239</u>

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	14,222	4,102
Other taxation and social security	18,994	18,356
Other creditors	7,061	7,942
Accruals and deferred income	111,263	453,687
	<u>151,540</u>	<u>484,087</u>
	2024 £	2023 £
Deferred income at 1 April 2023	436,727	363,906
Resources deferred during the year	99,678	436,727
Amounts released from previous periods	(436,727)	(363,906)
	<u>99,678</u>	<u>436,727</u>

Deferred income relates to grant income received by the charity. Where necessary, the grant conditions state that the income must be utilised across a certain period. As a result the grant income has been deferred in line with this.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Property fund	-	-	-	259,703	-	259,703
Redundancy contingency fund	-	-	-	170,140	-	170,140
	<u>-</u>	<u>-</u>	<u>-</u>	<u>429,843</u>	<u>-</u>	<u>429,843</u>
General funds						
DCA General	549,637	29,177	(29,562)	(356,534)	16,808	209,526
Total Unrestricted funds	<u>549,637</u>	<u>29,177</u>	<u>(29,562)</u>	<u>73,309</u>	<u>16,808</u>	<u>639,369</u>
Restricted funds						
County Joint Funding	-	908,801	(855,647)	(53,154)	-	-
Young Carers Support Service	25,308	190,000	(204,457)	(10,851)	-	-
Nottinghamshire - Health and Education	35,016	71,124	(98,112)	(2,606)	-	5,422
Nottinghamshire - Engagement and Awareness	8,036	25,001	(26,841)	(874)	-	5,322
Emergency Support Grants - DCC	823	236,893	(238,150)	-	-	(434)
Carers Breaks	660	363,579	(364,458)	-	-	(219)
DCHS Charitable Trust	6,314	51,508	(53,573)	(739)	-	3,510
Bassetlaw - Notts	5,610	25,750	(26,230)	(744)	-	4,386

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
High Peak - Carers Engagement & Coproduction	17,391	-	(14,883)	(431)	-	2,077
Young Carers Mental Health - BBC Children in Need	-	10,810	(11,798)	-	-	(988)
Carers Space - Notts County Council	2,538	10,000	(10,577)	(292)	-	1,669
Masonic Charitable Trust	11,638	-	(6,713)	-	-	4,925
Carers Trust - Time for me	-	8,197	(8,127)	(2,084)	-	(2,014)
Notts Young Carers	-	70,500	(63,164)	(1,534)	-	5,802
Notts - Engagement & Promotion	-	40,000	(34,957)	-	-	5,043
Derbyshire All Age Carers Support Service	-	-	(8,872)	-	-	(8,872)
Other Funds Under £15k	10,713	33,981	(31,280)	-	-	13,414
	124,047	2,046,144	(2,057,839)	(73,309)	-	39,043
Total of funds	673,684	2,075,321	(2,087,401)	-	16,808	678,412

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
DCA General	514,730	28,892	(10,813)	16,828	549,637
Restricted funds					
County Joint Funding	2,212	794,083	(796,295)	-	-
Young Carers - County	14,981	175,000	(159,213)	(5,460)	25,308
Nottinghamshire - Health and Education	35,544	142,248	(141,096)	(1,680)	35,016
Nottinghamshire - Engagement and Awareness	12,624	50,001	(49,549)	(5,040)	8,036
Emergency Support Grants - DCC	-	237,000	(236,177)	-	823
Carers Personal Budget	6,124	263,000	(268,464)	-	660
DCHS Charitable Trust	9,410	39,635	(42,022)	(709)	6,314
Bassetlaw - Notts	-	51,500	(44,471)	(1,419)	5,610
High Peak - Carers Engagement & Coproduction	-	21,921	(4,395)	(135)	17,391
Carers Space - Notts County Council	12,769	6,667	(16,330)	(568)	2,538
Social Connected Fund	3,244	6,200	(8,774)	(670)	-
Masonic Charitable Foundation Trust	20,190	-	(8,552)	-	11,638
Young Carers Mental Health - BBC Children in Need	8,345	10,565	(18,910)	-	-
Other Funds Under £15k	27,178	15,046	(30,364)	(1,147)	10,713
	152,621	1,812,866	(1,824,612)	(16,828)	124,047
Total of funds	667,351	1,841,758	(1,835,425)	-	673,684

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds (continued)

Designated funds

Property fund

This relates to the freehold property owned by DCA and includes the carrying value of the asset, inclusive of impairment, depreciation, and revaluation movements as applicable. Further amounts may be designated where significant repairs or improvements are planned or a contingency balance is considered appropriate.

Redundancy contingency fund

In the event of DCA having to close or significantly reduce its activities, it would incur substantial winding up costs. The trustees have therefore determined it to be appropriate to reflect its obligations to employees in the event of a full closure by creating a designated fund. The fund will be reviewed annually to take into account any changes in circumstances, staffing, and legislation.

Restricted funds

County Joint Funding

On behalf of Derbyshire County Council, DCA delivers a service to identify adult carers in the county of Derbyshire and deliver carer assessments, emergency planning, provide information, advice and support of unpaid carers. Support is delivered through home visits, over the telephone or online plus carers clinics, drop-ins, cuppa and chats and support groups are also offered to deliver support in the community.

Young Carers - County

On behalf of Derbyshire County Council, DCA delivers a support service to young carers and their families through home and school visits, one to one's and a group activities.

Nottinghamshire - Engagement and Awareness

On behalf of Nottinghamshire County Council, DCA delivers an engagement and awareness service to improve identification, involvement and coproduction of carers and raises awareness of the impact of caring and connects carers to support services and engage employers to support carers to remain in employment.

Nottinghamshire - Health and Education

On behalf of Nottinghamshire County Council, DCA delivers an engagement and awareness service to improve identification, involvement and coproduction of both adult and young carers and works with schools and GP practices to raise awareness of the impact of caring and connect carers to support services.

Carers Breaks

Funding provided by Derbyshire County Council to award grant payments to carers in need of financial assistance to make a purchase that will support them in their caring role.

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Statement of funds (continued)

DCHS Charitable Trust

Grant awarded to support and improve the health and wellbeing of carers in BAME communities across Derby and Derbyshire.

Emergency Support Grants - DCC

Funding provided by Derbyshire County Council to distribute Household Support grants to carers who are in need of financial help during cost of living rises.

Nottinghamshire - Young Carers

In partnership with TuVida, DCA delivers the engagement and promotion for the Young Carers service in Nottinghamshire providing training, resources, information, advice for professionals and young carers alongside projects with young carers to co-produce services and processes.

Nottinghamshire - Engagement and Promotion

On behalf of Nottinghamshire County Council, DCA delivers an engagement and promotion service providing training, resources, information, advice and networking for professionals and carers, bringing them together to benefit from shared knowledge and experiences and have a say in how services are designed through coproduction.

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds	-	-	-	429,843	-	429,843
General funds	549,637	29,177	(29,562)	(356,534)	16,808	209,526
Restricted funds	124,047	2,046,144	(2,057,839)	(73,309)	-	39,043
	<u>673,684</u>	<u>2,075,321</u>	<u>(2,087,401)</u>	<u>-</u>	<u>16,808</u>	<u>678,412</u>

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
General funds	514,730	28,892	(10,813)	16,828	549,637
Restricted funds	152,621	1,812,866	(1,824,612)	(16,828)	124,047
	<u>667,351</u>	<u>1,841,758</u>	<u>(1,835,425)</u>	<u>-</u>	<u>673,684</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	97,851	97,851
Investment property	-	186,667	186,667
Current assets	138,721	406,713	545,434
Creditors due within one year	(99,678)	(51,862)	(151,540)
Total	<u>39,043</u>	<u>639,369</u>	<u>678,412</u>

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	92,969	92,969
Investment property	-	169,859	169,859
Current assets	124,047	770,896	894,943
Creditors due within one year	-	(484,087)	(484,087)
Total	<u>124,047</u>	<u>549,637</u>	<u>673,684</u>

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	4,728	6,333
Adjustments for:		
Depreciation charges	9,374	10,200
Dividends, interests and rents from investments	(11,948)	(13,200)
Decrease in debtors	34,954	42,320
Increase/(decrease) in creditors	(256,901)	10,190
Other Interest receivable and similar income	(8,995)	(4,067)
Net cash provided by/(used in) operating activities	(228,788)	51,776

20. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	316,815	635,194
Cash in deposit	185,063	181,239
Total cash and cash equivalents	501,878	816,433

21. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	635,194	(318,379)	316,815
Cash in deposit	181,239	3,824	185,063
	816,433	(314,555)	501,878

22. Pension commitments

The amount recognised in income or expenditure as an expense in relation to defined contribution plan was £37,962 (2023: £38,712)

DERBYSHIRE CARERS ASSOCIATION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

23. Operating lease commitments

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	4,197	14,121
Later than 1 year and not later than 5 years	-	12,298
	4,197	26,419

24. Related Parties

The charity has not entered into any related party transactions in either the current or comparative periods, nor are there any outstanding balances between related parties and the charity at either the current or comparative year-end date.

Accounts

COMPANY REGISTRATION NUMBER: 03250078
CHARITY REGISTRATION NUMBER: 1062777

Derbyshire Carers Association
Company Limited by Guarantee
Financial Statements
31 March 2023

MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Derbyshire Carers Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Pages
Trustees' annual report (incorporating the director's report)	1 to 10
Independent auditor's report to the members	11 to 14
Statement of financial activities (including income and expenditure account)	15
Statement of financial position	16
Statement of cash flows	17
Notes to the financial statements	18 to 36

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

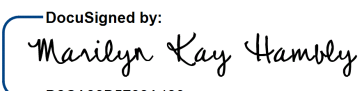
Chair's report

Introduction

This report sets out the structure, governance and management; objectives and activities; achievements and performance together with the financial position of the Charity Company, Derbyshire Carers Association, (DCA) during the financial year ended 31st March 2023.

Much has changed since the charity was established over 34 years ago, but its aims and purpose continue to be highly relevant today. Family and friend carers are those unpaid heroes looking after those who need help due to disability, illness, mental health problems, addiction or general frailty. Such carers face ever increasing difficulties and pressures. It is with some pride, therefore, that the Trustees and Directors of the Charity Company are able to report yet another successful year of operation.

The financial challenges facing all charities are considerable. However, Derbyshire Carers Association has successfully managed the inflationary "storm" in spite of all the associated problems. It is pleasing to report that the Charity has been able to support so many carers and that changes in personnel at senior management and Board level did not impede progress. The Board of Trustees is particularly proud of the dedication, innovation and enthusiasm demonstrated by our staff group in support of unpaid carers.

DocuSigned by:

D2CA38B5793A430...
Marilyn K. Hambly
FRSPH
Chair - Board of Trustees

14 December 2023

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Reference and administrative details

Registered charity name Derbyshire Carers Association

Charity registration number 1062777

Company registration number 03250078

Principal office and registered office 3 Park Road
Ripley
Derbyshire
DE5 3EF

The trustees	A Baraniak C M Mitchell W Shaw M K Hambly J Yeomans D V Shaw-Willson L J Stowe D M Powell N Ilyas K Gough P E Lobley J Kerley	(Appointed 1 December 2022) (Appointed 30 August 2022) (Resigned 17 August 2022) (Resigned 27 September 2022) (Resigned 30 June 2023) (Resigned 4 August 2023) (Appointed 28 June 2023) (Appointed 4 July 2023) (Appointed 4 August 2023)
---------------------	--	---

Chief executive officer S H Weston

Company secretary S H Weston

Auditor MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management

Derbyshire Carers Association is a charitable company limited by guarantee, incorporated on 16th September 1996 and registered with the Charity Commission on 10 June 1997.

DCA was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Association is governed through a Trustee Board, who are recruited through the local community. Recruitment campaigns for new Trustees are shared across all communities and with Carer groups to ensure an inclusive and service-user representative Board. The Trustee Board are responsible for setting the strategic direction of the charity and ensuring that it is compliant with everything legal and contractual. The Trustee Board meet at least five times each year as well as attending quarterly subgroups. All Trustees give their time voluntarily and receive no remuneration for duties undertaken. As a company limited by guarantee, the company does not have any paid-up share capital. Each member of the company has, however, guaranteed an amount not exceeding £10.

New Trustees are inducted to the organisation and receive training where appropriate in line with Charity Commission guidance.

Following the resignation of our CEO and retirement of our Operational Director, the Trustee Board restructured the management team in September 2022. By introducing new roles such as Service Leads and implementing a distributive leadership model the new structure strengthened the management team by introducing more levels of responsibility and creating capacity for growth.

Employees

There are 54 members of the Team who work within services and projects supporting Young and Adult Carers across Derbyshire and Nottinghamshire.

Volunteers

There are 56 active Volunteers within the Derbyshire and Nottinghamshire services. These include Trustees, Telephone Befrienders and Support Group Volunteers. Their valuable contribution enables our services to reach more Carers and offer greater support.

Carers Supported

There are over 12,000 Young and Adult Carers in Derbyshire registered with DCA. All registered Carers receive regular online and postal newsletters and e-bulletins to inform them of current services and new opportunities from DCA and partners. They can contact DCA at any time for information, advice and support and attend our community drop-ins, cuppa and chats, training sessions and workshops.

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities

The charity's objectives are to provide a holistic range of services which promote and maintain the health and wellbeing of family and friend Carers, residing in Derbyshire and Derby and other areas as appropriate. In support of this the company may also provide support to the person who is being cared for, where this support will result in improved health of the Carer and or sustain them in their caring role. The charity offers a wide range of quality services to Young and Adult Carers throughout Derbyshire to increase practical, emotional and social support and improve wellbeing. In Nottinghamshire, we deliver a Carers engagement and promotion service to improve identification, involvement and co-production.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and also in planning our future objectives. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Activities for achieving objectives

Services and projects are created where possible in collaboration with Carers, so they are influenced by lived experiences and expertise. Our services are thoroughly reviewed to ensure they are flexible, inclusive, culturally appropriate and sensitive to each Carer's identity and heritage so that they meet the needs of all Carers as they travel along their caring pathway. These include information and guidance, assessments, emergency and support planning and training. These services are delivered within the community or a Carer's home, over the telephone or online. We have formed partnerships with health, statutory and community services to complement our offer and connect Carers with professional and current advice. Our engagement and promotion service raises awareness of the impact of caregiving and importance of connecting Carers to support services. To achieve this, we inform, train and support professionals within health, statutory, education and voluntary services to identify, support and refer Carers.

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

Derbyshire Carers Assessment and Support Service

The Derbyshire Adult Carers Service has delivered a quality year of support for Carers and their families. As the service entered its sixth year, some substantial changes were made to improve how support is offered and accessed. The support service split into two teams. The Support Work team delivers Carer Assessments, emergency planning, information, advice and support. This is usually offered over the telephone, online or during home visits. The Engagement team are based within localities and deliver support in the community for carers at clinics, drop-ins and cuppa and chats. This is usually delivered in partnership with health, social care and voluntary service.

Achievements this year include:

- Through partner and digital campaigns, training of professionals and other awareness activities, we identified 2039 new Carers.
- At DCA, we believe that providing Carers with information and advice at the earliest possible opportunity will help Carers build strong support networks. Our support service is based on a tiered approach to help Carers receive the right support at the right time.
 - o Tier A- We delivered 13,155 information, advice and guidance sessions on a range of issues connected to the caring role
 - o Tier B - We completed 938 Carers' Assessments and Support Plans
 - o Tier C - 4815 Carers received ongoing support for more complex caring roles
- We supported 114 Carers, who were in a crisis situation with their caring role.
- We made 937 Personal Budget payments on behalf of Derbyshire County Council.
- We completed 785 Emergency Plans with Carers.
- There were 1051 attendances at our Carers training and workshop sessions.
- Our Telephone Befriending Volunteers made 2574 calls to Carers.

Derbyshire Young Carers Service

The Young Carers Service has had another successful year, working with many more Young Carers than anticipated once again. We have delivered high quality, bespoke support, and pride ourselves on our ability to support young carers in this individualised way. In 2022-23 we supported 300 different young carers and their families, some for a short period of a few months, and others for many more months.

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Achievements this year include:

- We received 163 new Young Carer referrals. The majority of the referrals were made from education settings and Childrens Social Care. We also received 21 re-referrals. The majority of these were made when the health of the person with care needs had deteriorated. Most of the children referred cared for their mother or a sibling.
- The number of cases supported this year has been between 150 and 180 per quarter.
- The majority of Young Carers we support are caring for someone with a physical health condition, or with multiple conditions such as physical and mental health.
- This year the Young Carers team delivered:
 - o 435 one-to-one sessions with a Young Carer
 - o 183 groups and activity sessions
 - o 573 family support sessions
 - o 75 contacts with professionals
 - o 228 other support sessions including grant applications and resource packs

Feedback for the team and service has been outstanding with all Young Carers achieving positive outcomes.

Nottinghamshire Carers Engagement and Promotion Service

This has been another strong year for our Nottinghamshire Carers Engagement and Promotion service as we continue to grow and develop our awareness and coproduction services. The service promotes the interests of carers and encourages carers to participate in consultation and engagement activities. The service also undertakes consultancy and development activities with a range of organisations, to improve the experience of carers.

Following the success of school and GP liaison, in May 2022 we received funding from Nottinghamshire County Council to expand the service into Bassetlaw. The service is now delivered across the whole County.

The Carers in Employment Service continues to use innovative approaches to engage employers and support them to offer greater support for employees with caring responsibilities.

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

The service now hosts a Carers Space project alongside the Engagement and Promotion service. This service enables local authority and health staff to work together with people and carers with lived experience and other key stake holders, involving them as equal partners in the design, commission or review of services, strategies, or policies. In November 2022, the service won a Celebrating Success Award from Nottinghamshire County Council.

NHS Charities Together and Derbyshire Community Health Service

Derbyshire Diverse Carers is a partnership project funded by NHS Charities Together alongside Derbyshire Community Health Service and delivered by Derbyshire Carers Association and Community Action Derby. The purpose of the project is to support and improve the health and wellbeing of carers in ethnic minority communities across Derby & Derbyshire. This year, our Inclusion Worker has focused on mapping local communities and researching issues and barriers Carers from diverse communities experience so we can coproduce solutions and build inclusive and diverse Carer communities.

The National Lottery

The National Lottery Reaching Communities grant funds our popular telephone befriending service in Derbyshire. Many Carers experience isolation and loneliness as their caring role reduces interactions and freedom to participate in social and community groups. Carers living in the most rural areas throughout Derbyshire report greater experiences of loneliness and isolation. This can be heightened if they are unable to leave the person that they care for. Having a regular friendly telephone call from a trained Volunteer reduces loneliness and gives Carers a chance to have a conversation away from their caring role. There are an average of 50 Carers receiving a weekly call from our 24 Telephone Befriending Volunteers. Each call is for an average of one hour. The funding from the National Lottery came to an end in June 2022 and this is now funded from Derbyshire County Council.

Children in Need

Our Children in Need funded project first began in October 2019 and was initially a three-year project funding a specialist support worker to work with Young Carers who care for someone with a mental health diagnosis. The project has now been extended until October 2023. The specialist support workers in the project have now supported more than 40 young carers, with positive outcomes, supporting them to socialise, manage their own emotions and engage more positively with their parents, who are usually their cared for person. The support and service provided mirrors the Young Carers Service provision, but our specialist worker is well placed to offer support and guidance around the specific mental health diagnosis, links in well with partners who are working to support the cared for's mental health, and to spend additional time forming relationships with the families.

Derbyshire County Council Household Support Grants

On behalf of Derbyshire County Council, DCA assess Carers for Household Support Grants. The payments are to help Carers and their household with increases in the cost of living and can be put towards energy, food and fuel costs. This year DCA made 657 payments of £300 to adult and young carers' families.

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

High Peak Co-production

Funded by the NHS and High Peak Place, the High Peak Co-production service provides Carers with the opportunity to share their lived experiences to influence services to better understand how Carers should be supported. This service has influenced positive changes for Carers accessing services from Derbyshire Carers Association, GP practices and community services. It is DCA's intention to introduce this model in all localities in Derbyshire so our services are better informed to meet local needs.

Funding and donations

We have been able to provide additional services for Adult and Young Carers through the generosity of services, companies and individuals. These include The Duke of Devonshire Fund, Carers Trust and Chesterfield General Charitable Trust Fund.

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review

Review of the year

The year saw a net increase in resources of £6,333 (2022: decrease of £196,374). Total income increased from £1,638,333 to £1,841,758 and expenditure increased from £1,834,707 to £1,835,425. The accumulated funds of the charity at 31st March 2023 are as shown in total in the Statement of Financial Activities, which also details the split between restricted and unrestricted funds.

Reserves policy

The Board of Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended. At this level, the Trustees feel they would be able to continue in the short term the current activities of the charity in the event of a significant drop in funding.

At 31 March 2023 the free reserves are £286,809, being the total unrestricted funds of the charity after deducting the book value of tangible fixed assets and the value of the investment property. Whilst this is below the target level of free reserves as referred to above, the Trustees believe this level to be sufficient for their current requirements and does not negatively impact their assessment of going concern. This level of reserves would comfortably cover the anticipated costs that would arise from the extremely remote possibility of the charity ceasing operations.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the DCA Accounting Policies.

Principal risks and uncertainties

Derbyshire Carers Associations risk register reviews potential operational, governance and wider risks; the impact and probability and what actions are needed to mitigate against these. This is reviewed frequently by the Trustee Board and updated where new risks are identified.

The most significant risk for Derbyshire Carers Association over the next year is loss of contractual funding. All existing Derbyshire and Nottinghamshire commissioned contracts come to an end during the 2023/24 financial year. DCA will participate in competitive tendering for all contracts to retain the existing level of support for Carers and partners and continue building quality services. Risks have been managed by implementing a continuous improvement plan and assessing, planning and reviewing improvements to systems and processes.

Plans for future periods

Over the past thirty years, DCA has grown and transformed to meet the changing needs of Carers and to be competitive in an ever-changing environment. To continue to grow and develop, the Board of Trustees have introduced a three-year business strategy to plan our short- and long-term vision.

Intentions for the future include diversifying income streams to reduce reliance on contract funding and introducing a research subgroup to embed coproduction, consultation and learning to all services.

Derbyshire Carers Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Trustees' responsibilities statement

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

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

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

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

14 December 2023

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

DocuSigned by:

 D2CA38B5793A430...
 M K Hambly
 Trustee

Derbyshire Carers Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Derbyshire Carers Association

Year ended 31 March 2023

Opinion

We have audited the financial statements of Derbyshire Carers Association (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Derbyshire Carers Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Derbyshire Carers Association *(continued)*

Year ended 31 March 2023

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Derbyshire Carers Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Derbyshire Carers Association *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Auditor's responsibilities for detecting irregularities, including fraud

The objectives of our audit are: to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities SORP (FRS 102) issued in October 2019, the Companies Act 2006, the Charities Act 2011, UK corporate taxation law, employment law and health and safety legislation.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to relevant members of the management team. We corroborated our inquiries through our review and inquiry into legal fees incurred in the year.

Derbyshire Carers Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Derbyshire Carers Association (continued)

Year ended 31 March 2023

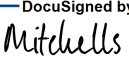
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying the controls management has in place to prevent and detect fraud and assessing the operation of these controls
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process
 - Identifying and testing journal entries, in particular any journal entries that were large or unusual in nature
 - Assessing the extent of compliance with the relevant laws and regulations governing the company and the sector it operates within. This included a review of any potential breaches during and since the year end; and
 - Challenging assumptions and judgements made by management in its significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations 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 auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

B984237665F1434...

Andrew McDaid BFP FCA (Senior Statutory Auditor)

For and on behalf of
MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

14 December 2023

Derbyshire Carers Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £ (restated)
	Note				
Income and endowments					
Donations and legacies	5	9,461	–	9,461	7,629
Charitable activities	6	–	1,812,866	1,812,866	1,606,876
Other trading activities	7	1,788	–	1,788	294
Investment income	8	17,267	–	17,267	14,449
Other income	9	376	–	376	9,085
Total income		<u>28,892</u>	<u>1,812,866</u>	<u>1,841,758</u>	<u>1,638,333</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	(249)	–	(249)	(176)
Expenditure on charitable activities	11	(10,564)	(1,824,612)	(1,835,176)	(1,834,531)
Total expenditure		<u>(10,813)</u>	<u>(1,824,612)</u>	<u>(1,835,425)</u>	<u>(1,834,707)</u>
Net income/(expenditure)		<u>18,079</u>	<u>(11,746)</u>	<u>6,333</u>	<u>(196,374)</u>
Transfers between funds		16,828	(16,828)	–	–
Net movement in funds		<u>34,907</u>	<u>(28,574)</u>	<u>6,333</u>	<u>(196,374)</u>
Reconciliation of funds					
Total funds brought forward as previously reported		580,091	87,260	667,351	863,725
Prior year adjustment		(65,361)	65,361	–	–
Total funds brought forward as restated		<u>514,730</u>	<u>152,621</u>	<u>667,351</u>	<u>863,725</u>
Total funds carried forward		<u>549,637</u>	<u>124,047</u>	<u>673,684</u>	<u>667,351</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 18 to 36 form part of these financial statements.

Derbyshire Carers Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

		2023		2022 (restated)
	Note	£	£	£
Fixed assets				
Tangible fixed assets	15		92,969	93,900
Investments	16		169,859	169,859
			262,828	263,759
Current assets				
Debtors	17	78,510		120,830
Cash at bank and in hand		816,433		756,659
		894,943		877,489
Creditors: amounts falling due within one year	18	(484,087)		(473,897)
Net current assets			410,856	403,592
Total assets less current liabilities			673,684	667,351
Net assets			673,684	667,351
Funds of the charity				
Restricted funds			124,047	152,621
Unrestricted funds			549,637	514,730
Total charity funds	21		673,684	667,351

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

These financial statements were approved by the board of trustees and authorised for issue on
14 December 2023

....., and are signed on behalf of the board by:

DocuSigned by:

D2CA38B5793A430...
M K Hambly
Trustee

The notes on pages 18 to 36 form part of these financial statements.

Derbyshire Carers Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022 (restated)
	£	£
Cash flows from operating activities		
Net income/(expenditure)	6,333	(196,374)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,200	23,804
Dividends, interest and rents from investments	(13,200)	(13,329)
Other interest receivable and similar income	(4,067)	(1,120)
<i>Changes in:</i>		
Trade and other debtors	42,320	(117,472)
Trade and other creditors	10,190	186,532
Cash generated from operations	51,776	(117,959)
Interest received	4,067	1,120
Net cash from/(used in) operating activities	55,843	(116,839)
Cash flows from investing activities		
Dividends, interest and rents from investments	13,200	13,329
Purchase of tangible assets	(9,269)	(14,089)
Net cash from/(used in) investing activities	3,931	(760)
Net increase/(decrease) in cash and cash equivalents	59,774	(117,599)
Cash and cash equivalents at beginning of year	756,659	874,258
Cash and cash equivalents at end of year	816,433	756,659

The notes on pages 18 to 36 form part of these financial statements.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Park Road, Ripley, Derbyshire, DE5 3EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. As a consequence, the Trustees have prepared the financial statements on the going concern basis.

Judgements and key sources of estimation uncertainty

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

The trustees do not consider there to be any estimates or associated assumptions that would give rise to a significant risk of causing a material misstatement in the carrying values of assets and liabilities in these financial statements.

Taxation

The charity is considered to be exempt from corporation tax on its charitable activities.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

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

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donors or which have been raised by the charity for a particular purpose. The costs of raising and administering such funds are charged against the specific fund. The aims and use of each restricted fund is set out in the notes to the financial statements. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or as indicated by the grant funder.

Incoming resources

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

- income from donations is recognised when the donation is received.
- grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.
- income from donated facilities and services are recognised as income when the charity has control over the item, conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. No amounts are included for the contribution of general volunteers.
- investment income is recognised when it becomes receivable.

Resources expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- governance costs include those associated with meeting the constitutional and statutory requirements of the charity and include statutory audit fees and costs linked to the strategic management of the charity.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended *(continued)*

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The trustees continue to operate a policy of not capitalising individual items of equipment costing less than £500 where the application of this policy does not materially misstate the financial statements.

Depreciation

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

Freehold property	-	2% straight line
Fixtures and fittings	-	25% straight line
Computer equipment	-	25% straight line

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

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

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of financial activities.

Defined contribution plans

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

4. Limited by guarantee

The charity is limited by guarantee and in the event of it being wound up every member is liable to contribute a sum not exceeding £10. There are no shares of any class, either authorised or allotted.

5. Donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Donations				
Donations	<u>9,461</u>	<u>9,461</u>	<u>7,629</u>	<u>7,629</u>

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Restricted Funds	Total Funds 2023	Restricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
County Joint funding	794,083	794,083	759,280	759,280
Young Carers - County	175,000	175,000	160,000	160,000
Nottinghamshire - Engagement and Awareness	50,001	50,001	54,168	54,168
Nottinghamshire - Health and Education	142,248	142,248	154,102	154,102
Other restricted funds	651,534	651,534	479,326	479,326
	<u>1,812,866</u>	<u>1,812,866</u>	<u>1,606,876</u>	<u>1,606,876</u>

7. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Fundraising events	<u>1,788</u>	<u>1,788</u>	<u>294</u>	<u>294</u>

8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Income from investment properties	13,200	13,200	13,329	13,329
Bank interest receivable	<u>4,067</u>	<u>4,067</u>	<u>1,120</u>	<u>1,120</u>
	<u>17,267</u>	<u>17,267</u>	<u>14,449</u>	<u>14,449</u>

9. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Other income	<u>376</u>	<u>376</u>	<u>9,085</u>	<u>9,085</u>

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Fundraising costs	<u>249</u>	<u>249</u>	<u>176</u>	<u>176</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £ <i>(restated)</i>
County Joint	755,851	—	755,851	860,648
Young Carers	159,213	—	159,213	161,907
Nottinghamshire - Health and Education	49,549	—	49,549	143,758
Nottinghamshire - Engagement and Awareness	141,096	—	141,096	71,543
Other charitable activities	719,267	—	719,267	591,425
Governance costs	—	10,200	10,200	5,250
	<u>1,824,976</u>	<u>10,200</u>	<u>1,835,176</u>	<u>1,834,531</u>

12. Net income/(expenditure)

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

	2023 £	2022 <i>(restated)</i> £
Depreciation of tangible fixed assets	10,200	23,804
Fees payable for the audit of the financial statements	8,100	4,900

13. Staff costs

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

	2023 £	2022 <i>(restated)</i> £
Wages and salaries	960,424	918,529
Social security costs	71,142	62,101
Employer contributions to pension plans	38,712	37,238
	<u>1,070,278</u>	<u>1,017,868</u>

The average head count of employees during the year was 52 (2022: 53).

No employee received employee benefits of more than £60,000 during the year (2022: None).

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs *(continued)*

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £60,411 (2022: £31,812).

14. Trustee remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022: None)

During the year ended 31 March 2023, £175 of expenses were incurred by one trustee in the performance of their duties as trustee (2022: None)

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2022 (as restated)	84,929	49,968	132,546	267,443
Additions	—	—	9,269	9,269
At 31 March 2023	84,929	49,968	141,815	276,712
Depreciation				
At 1 April 2022	8,495	49,861	115,187	173,543
Charge for the year	1,699	107	8,394	10,200
At 31 March 2023	10,194	49,968	123,581	183,743
Carrying amount				
At 31 March 2023	74,735	—	18,234	92,969
At 31 March 2022	76,434	107	17,359	93,900

16. Investments

	Investment properties £
Cost or valuation	
At 1 April 2022 and 31 March 2023	169,859
Impairment	
At 1 April 2022 and 31 March 2023	
Carrying amount	
At 31 March 2023	169,859
At 31 March 2022	169,859

All investments shown above are held at valuation.

Investment properties

The trustees are of the opinion that the fair value of the investments property is not materially different from its original cost and therefore continue to use the original cost of the property as its fair value in the financial statements.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Debtors

	2023	2022 <i>(restated)</i>
	£	£
Trade debtors	47,500	100,000
Prepayments and accrued income	31,010	19,990
Other debtors	—	840
	<u>78,510</u>	<u>120,830</u>

18. Creditors: amounts falling due within one year

	2023	2022 <i>(restated)</i>
	£	£
Trade creditors	4,102	21,940
Accruals and deferred income	453,687	423,373
Social security and other taxes	18,356	23,035
Other creditors	7,942	5,549
	<u>484,087</u>	<u>473,897</u>

19. Deferred income

	2023	2022 <i>(restated)</i>
	£	£
At 1 April 2022	363,906	—
Amount released to income	(363,906)	—
Amount deferred in year	436,727	363,906
At 31 March 2023	<u>436,727</u>	<u>363,906</u>

20. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £38,712 (2022: £37,238).

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022 <i>(restated)</i>	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	514,730	28,892	(10,813)	16,828	549,637
	<u>514,730</u>	<u>28,892</u>	<u>(10,813)</u>	<u>16,828</u>	<u>549,637</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General funds	<i>(restated)</i> 577,698	<i>(restated)</i> 31,457	<i>(restated)</i> (94,425)	—	<i>(restated)</i> 514,730
	<u>577,698</u>	<u>31,457</u>	<u>(94,425)</u>	<u>—</u>	<u>514,730</u>

Unrestricted funds

General funds relate to grants received which further the aims and objectives of the charity.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2022 <i>(restated)</i>	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
County Joint Funding	2,212	794,083	(796,295)	–	–
Young Carers - County	14,981	175,000	(159,213)	(5,460)	25,308
Nottinghamshire - Engagement and Awareness	12,624	50,001	(49,549)	(5,040)	8,036
Nottinghamshire - Health and Education	35,544	142,248	(141,096)	(1,680)	35,016
Carers Personal Budget	6,124	263,000	(268,464)	–	660
Carers in Employment	741	–	(726)	–	15
Befriending - National Lottery	6,257	–	(6,257)	–	–
Young Carers Mental Health - BBC Children in Need	8,345	10,565	(18,910)	–	–
Yorkshire Building Society Charities Trust	456	–	(456)	–	–
Morrisons - Carers Cookery	37	–	(37)	–	–
Crisis Fund	257	–	(100)	–	157
Derbyshire Community Foundation	399	–	–	(399)	–
Duke of Devonshire Charitable Trust	190	–	(190)	–	–
Carers Counselling Service	267	–	(267)	–	–
Social Connected Fund	3,244	6,200	(8,774)	(670)	–
Winter Covid Grants	100	–	–	(100)	–
Youth Activity Grant	1,171	–	–	–	1,171
Here and Now Funding - Young Carers	1,112	–	(547)	–	565
The Clothworkers Foundation	345	–	(345)	–	–
Carers Trust - Quilter Aspirations Fund	2,650	–	(1,944)	–	706
PCC Vulnerability Fund/Links CVS	484	–	(484)	–	–
Tesco Bags of Help	714	–	(308)	–	406
	98,254	1,441,097	(1,453,962)	(13,349)	72,040

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

	At 1 Apr 2022 <i>(restated)</i>	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Notts CC - Social Media Campaigns	851	—	(154)	—	697
Masonic Charitable Foundation Trust	20,190	—	(8,552)	—	11,638
Children in Need - Money Heroes Programme	1,000	—	—	—	1,000
Carers Space - Notts County Council	12,769	6,667	(16,330)	(568)	2,538
Co-operative Society - Celebrate Co-operation	1,000	—	(1,000)	—	—
National Lottery - Digital Outreach	6,999	—	(6,818)	—	181
Mansfield Building Society Young Carers	1,000	—	—	—	1,000
DCHS Charitable Trust	9,410	39,635	(42,022)	(709)	6,314
Ripley Subscriptions	251	—	—	(251)	—
Glossop Carers	257	—	—	(257)	—
Buxton Carers Support Grant	140	—	—	(140)	—
Emergency Support Grants - DCC	—	237,000	(236,177)	—	823
Bassetlaw - Notts	—	51,500	(44,471)	(1,419)	5,610
Carers Trust - Charitable Carers Grants Received	500	5,820	(6,320)	—	—
High Peak - Carers Engagement & Coproduction	—	21,921	(4,395)	(135)	17,391
Community Foundation Derbyshire - Y/C After School Groups	—	1,818	(160)	—	1,658
Carers Trust - Time for Me	—	2,603	(2,603)	—	—
DDDC - Local Projects Fund	—	635	(635)	—	—
DCC - Warm Space Grant	—	1,000	(677)	—	323
Chesterfield General Charitable Fund	—	2,600	(336)	—	2,264
AVBC - 5 Ways to Wellbeing	—	570	—	—	570
	<u>152,621</u>	<u>1,812,866</u>	<u>(1,824,612)</u>	<u>(16,828)</u>	<u>124,047</u>

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

	At 1 Apr 2021 <i>(restated)</i> £	Income <i>(restated)</i> £	Expenditure <i>(restated)</i> £	Transfers £	At 31 Mar 2022 <i>(restated)</i> £
County Joint Funding	2,212	759,280	(759,280)	—	2,212
Young Carers - County	22,348	160,000	(167,367)	—	14,981
Nottinghamshire - Engagement and Awareness	30,240	154,102	(148,798)	—	35,544
Nottinghamshire - Health and Education	31,679	54,168	(73,223)	—	12,624
Carers Personal Budget	59,169	300,000	(353,045)	—	6,124
Carers in Employment	923	—	(182)	—	741
Befriending - National Lottery	23,365	—	(17,108)	—	6,257
Young Carers Mental Health - BBC Children in Need	5,818	16,700	(14,173)	—	8,345
Yorkshire Building Society Charities Trust	—	2,000	(1,544)	—	456
Morrisons - Carers Cookery	660	—	(623)	—	37
Crisis Fund	467	250	(460)	—	257
Derbyshire Community Foundation	1,723	—	(1,324)	—	399
Duke of Devonshire Charitable Trust	290	—	(100)	—	190
Carers Counselling Service	3,312	—	(3,045)	—	267
Social Connected Fund	7,251	6,074	(10,081)	—	3,244
Winter Covid Grants	67,320	58,000	(125,220)	—	100
Youth Activity Grant	1,171	—	—	—	1,171
Here and Now Funding - Young Carers	1,850	—	(738)	—	1,112
The Clothworkers Foundation	—	8,000	(7,655)	—	345
Carers Trust - Quilter Aspirations Fund	—	4,000	(1,350)	—	2,650
	<u>259,798</u>	<u>1,522,574</u>	<u>(1,685,316)</u>	<u>—</u>	<u>97,056</u>

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

	At 1 Apr 2021 <i>(restated)</i> £	Income <i>(restated)</i> £	Expenditure <i>(restated)</i> £	Transfers	At 31 Mar 2022 <i>(restated)</i> £
PCC Vulnerability Fund/Links CVS	–	1,000	(516)	–	484
Tesco Bags of Help	7	1,000	(293)	–	714
Notts CC - Social Media Campaigns	–	1,200	(349)	–	851
Masonic Charitable Foundation Trust	–	20,190	–	–	20,190
Children in Need - Money Heroes Programme	–	1,000	–	–	1,000
Carers Space - Notts County Council	–	20,000	(7,231)	–	12,769
Co-operative Society - Celebrate Co-operation	–	1,000	–	–	1,000
National Lottery - Digital Outreach	–	9,951	(2,952)	–	6,999
Mansfield Building Society Young Carers	–	1,000	–	–	1,000
DCHS Charitable Trust	–	26,833	(17,703)	–	9,130
Ripley Subscriptions	251	–	–	–	251
Glossop Carers	257	–	–	–	257
Buxton Carers Support Grant	792	–	–	–	792
AVBC - 5 Ways to Wellbeing	–	128	–	–	128
Glossop, High Peak Transport and Sitting	128	–	(128)	–	–
South Derbys PCC Funding	1,000	–	(1,000)	–	–
Young Carers Top Ten Tips	5,601	–	(5,601)	–	–
Innovation Fund - Crisis Workers	18,193	–	(18,193)	–	–
Carers Trust - Carers Getting Together	–	500	(500)	–	–
Carers Trust - Young Carers Action Day	–	500	(500)	–	–
	<u>286,027</u>	<u>1,606,876</u>	<u>(1,740,282)</u>	<u>–</u>	<u>152,621</u>

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

County Joint Funding

On behalf of Derbyshire County Council, DCA delivers a service to identify adult carers in the county of Derbyshire and deliver carer assessments, emergency planning, provide information, advice and support to unpaid carers. Support is delivered through home visits, over the telephone or online plus carers clinics, drop-ins, cuppa and chats and support groups are also offered to deliver support in the community.

Young Carers - County

On behalf of Derbyshire County Council, DCA delivers a support service to young carers and their families through home and school visits, one to one's and group activities.

Nottinghamshire - Engagement and Awareness

On behalf of Nottinghamshire County Council, DCA delivers an engagement and awareness service to improve identification, involvement and coproduction of carers and raises awareness of the impact of caring and connects carers to support services and engage employers to support carers to remain in employment.

Nottinghamshire - Health and Education

On behalf of Nottinghamshire County Council, DCA delivers an engagement and awareness service to improve identification, involvement and coproduction of both adult and young carers and works with schools and GP practices to raise awareness of the impact of caring and connect carers to support services.

Carers Personal Budget

Funding provided by Derbyshire County Council to award grant payments to carers in need of financial assistance to make a purchase that will support them in their caring role.

Carers in Employment

Funding provided by Learndirect to help support both carers and employers to enable carers to remain in employment during their caring role.

Befriending - National Lottery

A two-year project to set up a telephone befriending service to combat loneliness and isolation of carers living in rural areas across Derbyshire.

Young Carers Mental Health - BBC Children in Need

A four-year project to fund a young carer mental health support worker to work with young carers and their families.

Yorkshire Building Society Charities Trust

Grant awarded to provide funding to help support digital support groups for unpaid carers.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Morrisons - Carers Cookery

Grant received from Morrisons Foundation for a "Carers Cookery skills" project.

Crisis Fund

Donations and fundraising are used to put together a crisis fund for carers and their families finding themselves in financial hardship.

Derbyshire Community Foundation

Funding provided for DCA to fund emergency food deliveries and parcels to carers in need during the pandemic.

Duke of Devonshire Charitable Trust

Grant awarded that was used to provide emergency food supplies for Derby city carers during the pandemic.

Carers Counselling Services

Funding provided by National Lottery to enable a project to deliver a counselling service to carers.

Social Connectedness Fund

Project funded by DDCVS and PCC Vulnerability Funding for a Social Connector Co-ordinator to provide a service for vulnerable socially disadvantaged adult carers by providing face-to-face social connection, support and buddying to connect them with their local community.

Winter Covid Grants

This is to support those most in need across England with the cost of food, energy, water and other essentials during the Covid pandemic.

Youth Activity Grant

Grant received from Derbyshire County Council for an "Everyone's a film maker" project. It allows young carers to have a break away from their caring role.

Hear and Now Funding - Young Carers

Funding provided by Active Partners Trust for young carers to have physical activity sessions of their choice with an aim for them to engage in that physical activity long term.

The Clothworkers Foundation

Grant awarded to provide our young carers support workers with tablets to modernise and move our Young Carers service to digital services.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Carers Trust - Quilter Aspirations Fund

Grant awarded to provide planned activities for young carers in groups and individually.

PCC Vulnerability Fund/Links CVS

Grant awarded to provide digital services for carers providing some respite from caring and giving much needed peer support.

Tesco Bags of Help

Funding from Tesco to provide isolation packs to young carers to offer activities to give them a break from their caring role.

Notts CC - Social Media Campaigns

Awarded for targeted campaigns in promoting carers services in Nottinghamshire.

Masonic Charitable Foundation Trust

Grant awarded to provide specialist training to our Young Carers support workers and team.

Children in Need - Money Heroes Programme

Grant awarded to help develop and deliver financial education to children aged 3-11 years.

Carers Space - Notts County Council

Co-production project for carers in Nottinghamshire and Nottingham City to increase engagement and collaboration and help design future services.

Co-operative Society - Celebrate Co-operation

Grant awarded to provide a Carers Celebration event for young carers.

National Lottery - Digital Outreach

Grant awarded to upgrade and update DCA's website to be user friendly and have improved content enabling the charity to reach a wider community and increase engagement.

Mansfield Building Society Young Carers

Grant awarded to provide an activity day for young carers.

DCHS Charitable Trust

Grant awarded to support and improve the health and wellbeing of carers in BAME communities across Derby and Derbyshire.

Emergency Support Grants - DCC

Funding provided by Derbyshire County Council to distribute Household Support grants to carers who are in need of financial help during cost of living rises.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Nottinghamshire - Bassetlaw

On behalf of Nottinghamshire County Council, further funding was received to expand the Nottinghamshire Engagement and Awareness service into the Bassetlaw area so that the service is delivered over the whole county.

Carers Trust - Charitable Carers Grants

DCA applies for grants from partners on behalf of carers and to help with purchases that will support and enable carers in their caring role such as a respite break or a tumble dryer.

High Peak - Carers Engagement and Co-production

Funding received from NHS Derby & Derbyshire ICB to provide a worker for a research and coproduction project for Joined Up Care Derbyshire in the High Peak area.

Community Foundation Derbyshire - Y/C After School Groups

Awarded to DCA to provide out of school groups for young carers.

Carers Trust - Time for Me

Funding received to provide a carers break programme to include trips, networking events, wellbeing activities and seasonal activities so that carers can build healthy relationships, increase social networks, reduce isolation and improve support.

DDDC - Local Projects Fund

Funding to provide training and breaks activities for carers in the Derbyshire Dales area.

DCC - Warm Space Grant

Grant awarded to DCA to provide carers with warm spaces during the winter months.

Chesterfield General Charitable Fund

Grant awarded to provide carers in the Chesterfield area with a break by providing activities and events.

AVBC - 5 Ways to Wellbeing

Grant awarded to DCA to provide resilience training and a therapist day for carers in the Amber Valley area.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	92,969	–	92,969
Investments	169,859	–	169,859
Current assets	770,896	124,047	894,943
Creditors less than 1 year	(484,087)	–	(484,087)
Net assets	<u>549,637</u>	<u>124,047</u>	<u>673,684</u>

	Unrestricted Funds <i>(restated)</i> £	Restricted Funds <i>(restated)</i> £	Total Funds 2022 <i>(restated)</i> £
Tangible fixed assets	93,900	–	93,900
Investments	169,859	–	169,859
Current assets	724,868	152,621	877,489
Creditors less than 1 year	(473,897)	–	(473,897)
Net assets	<u>514,730</u>	<u>152,621</u>	<u>667,351</u>

23. Prior year adjustments

The financial statements of the prior financial period were misstated as follows:

1) Certain funding sources were incorrectly identified as unrestricted when they were in fact restricted. As a result of this misidentification, the following errors have been corrected by means of prior period adjustments.

- The balance of unrestricted fund balances at 31 March 2021 was overstated by £86,479, with a corresponding understatement of restricted fund balances at that date by the same amount.
- Unrestricted income for the year ended 31 March 2022 was overstated by £1,127,550 with restricted income being understated by the same value.
- Unrestricted expenditure for the year ended 31 March 2022 was overstated by £1,148,668 and restricted expenditure understated by the same value.

The resulting adjustment to fund balances as at 31 March 2022 was an increase of £65,361 in restricted funds and a reduction in unrestricted funds of the same amount.

2) Unrestricted funds were allocated to a number of designated funds in the prior period financial statements. The Trustees now consider that these were not designated funds by their nature and accordingly transfers totalling £481,377 have been reclassified as general unrestricted funds.

The above prior period adjustments have had no effect on the deficit previously reported for the year ended 31 March 2022 nor on total funds of the charity at that date.

Derbyshire Carers Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

24. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>756,659</u>	<u>59,774</u>	<u>816,433</u>

25. Operating lease commitments

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

	2023	2022 <i>(restated)</i>
	£	£
Not later than 1 year	14,121	12,565
Later than 1 year and not later than 5 years	12,298	24,085
	<u>26,419</u>	<u>36,650</u>

26. Related parties

The charity has not entered into any related party transactions in either the current or comparative periods, nor are there any outstanding balances between related parties and the charity at either the current or comparative year-end date.

Accounts

Registered number: 03250078
Charity number: 1062777

Derbyshire Carers Association

Trustees' report and financial statements

for the year ended 31 March 2022



Derbyshire Carers Association
(A company limited by guarantee)

Contents

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 6
Independent auditors' report on the financial statements	7 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 33

Derbyshire Carers Association
(A company limited by guarantee)

Reference and administrative details of the charity, its Trustees and advisers
for the year ended 31 March 2022

Trustees	M K Hambly N Ilyas A Baraniak C M Mitchell (appointed 1 June 2021) D M Powell (appointed 1 December 2021) J Yeomans (appointed 30 August 2022) L Stowe (appointed 24 March 2022, resigned 27 September 2022) D V Shaw-Willson (resigned 17 August 2022) A J B Slater-Davison (resigned 1 October 2021) J Pons Laplana (resigned 8 June 2021)
Company registered number	03250078
Charity registered number	1062777
Registered office	3 Park Road Ripley Derbyshire DE5 3EF
Company secretary	S H Weston (appointed 27 June 2022)
Chief executive officer	R Cooper (appointed 31 August 2021) (resigned 24 June 2022) S H Weston (appointed 25 June 2022)
Independent auditors	Dains Audit Limited Chartered Accountants Suite 2 Albion House 2 Etruria Office Village Forge Lane Stoke on Trent ST1 5RQ

Derbyshire Carers Association
(A company limited by guarantee)

Trustees' report
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 annual report together with the audited financial statements of the charity for the year 1 April 2021 to 31 March 2022. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

This report sets out the purpose, governance, staffing/volunteer details, activities and financial position of the Charitable Company, Derbyshire Carers Association, (DCA) during the financial year ended 31st March 2022.

During the year, the Covid 19 epidemic continued to have a major impact on the unpaid Adult and Young Carers that DCA supports. Access to social care and health services continued to be difficult and/or impossible to arrange for the family members that Carers were looking after. This brought added stresses and strains both for the Adult and Young Carers that DCA was supporting, and also for our staff and volunteers. However, despite all the difficulties, DCA continued to adapt services, change working practices and increase both the level and range of support provided for Carers. Over the year, DCA supported 7,353 Young and Adult Carers with 33,058 interactions. Trustees are very proud of the work undertaken by the Charity and all who were involved.

Structure, governance and management

Derbyshire Carers Association is a charitable company limited by guarantee, incorporated on 16th September 1996 and registered with the Charity Commission on 10 June 1997.

DCA was established under a Memorandum of Association, which established the objects and powers of the charitable company and is ruled under its Articles of Association.

The Association is governed through a Trustee Board, who are recruited through the local community. The Trustee Board are responsible for setting the strategic direction of the charity and ensuring that it is compliant with everything legal and contractual. The Trustee Board meet at least five times each year as well as attending quarterly sub groups. All Trustees give their time voluntarily and receive no remuneration for duties undertaken. As a company limited by guarantee, the company does not have any paid up share capital. Each member of the company has, however, guaranteed an amount not exceeding £10.

New Trustees are inducted to the organisation and receive training where appropriate in line with Charity Commission guidance.

Employees

There are 54 members of the Team who work within services and projects supporting Young and Adult Carers across Derbyshire and Nottinghamshire.

Volunteers

There are 43 active Volunteers within the Derbyshire and Nottinghamshire services. These include Trustees, Telephone Befrienders and Support Group Volunteers. Their valuable contribution enables our services to reach more Carers and offer greater support.

Structure, governance and management (continued)

Carers

There are over 12,000 Young and Adult Carers in Derbyshire registered with DCA. All registered Carers receive regular online and postal newsletters and e-bulletins to inform them of current services and new opportunities from DCA and partners. They can contact DCA at any time for information, advice and support and attend our peer support groups, training sessions and workshops.

Objectives and activities

. Policies and objectives

The charity's objectives are to relieve the stresses experienced by Young and Adult Carers of people with illness, frailty, disability, a mental health problem or an addiction through information, advice and support services. The charity delivers a comprehensive service to Adult and Young Carers throughout Derbyshire to increase practical, emotional and social support and improve wellbeing. In Nottinghamshire, we deliver a Carers engagement and promotion service to improve identification, involvement and coproduction.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and also in planning our future objectives. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

. Activities undertaken to achieve objectives

Services and projects are created to support Carers with the practical, physical and emotional impact of care giving. These include information and guidance, assessments, emergency and support planning and training. These services are delivered within the community or a Carer's home, over the telephone or online. We have formed partnerships with health, statutory and community services to complement our offer and connect Carers with professional and current advice. Our engagement and promotion service raises awareness of the impact of caregiving and importance of connecting Carers to support services. To achieve this, we inform, train and support professionals within health, statutory, education and voluntary services to identify, support and refer Carers.

Achievements and performance

. Review of activities

DCA has continued to review all provisions as we transition from the challenges brought about by the pandemic. Resources had previously been allocated where there was an increased demand to support Carers to reduce pressures. Service previously had been delivered online and by telephone to reduce risks and follow guidelines. To increase flexibility and choice, we are now offering a hybrid support model where services are available online and face-to-face. These are delivered where they are most appropriate for Carers and the service. Where there is an urgent need, Carers are usually contacted the same day. Where there is a less urgent need, Carers are usually contacted within three days.

Derbyshire Carers Association
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

Derbyshire Carers Assessment and Support Service

This year we entered our fifth year of the Derbyshire County Council commissioned Carers Assessment and Support Service to Carers and families residing throughout Derbyshire. There are 36 members of the team in a variety of roles including Carer support, peer support and volunteering. We provide a wealth of support and advice services to improve Carers quality of life, increase access to support and enhance wellbeing. Achievements within this year include:

- 1,764 new Carers registered with DCA for support
- 20,158 information and advice sessions delivered either over the telephone or face-to-face
- 1,402 Carers received a Carers Assessment and Support Plan
- 1,393 Carers have been awarded a Carers Personal Budget to fund services that reduce pressure and increase support
- 838 Emergency plans have been completed
- 600 Grants made to families to help with the impact of Covid
- 65 Carer Support Groups facilitated
- 174 Workshops and training sessions attended by 1,323 Carers

Derbyshire Young Carers Service

This is the fifth year that Derbyshire Carers Association has provided the DCC commissioned service to support Young Carers. Our service provides one-to-one, group and family support that reduces inappropriate caring duties for children, increases access to support and protects childhoods. This year, the service has supported higher numbers of Young Carers than in previous years of the contract. In 2020-21 we supported 267 different Young Carers and their families. In 2021-22 we have supported 309 different Young Carers and their families, some for a short period of a few months, and others for many more months. Achievements within this year include:

- 155 new Young Carers referred for support
- 1080 one-to-one support sessions
- 1,304 Family support sessions
- 284 Young Carers accessing a group activity

Nottinghamshire Carers Engagement and Promotion Service

During this reporting period, we entered the third year of the Carers Engagement and Promotion service. This service promotes the interests of carers and encourages carers to participate in consultation and engagement activities. The service also undertakes consultancy and development activities with a range of organisations, to improve the experience of carers. The team support GP Practices and schools in mid and south Nottinghamshire and community services across the whole County.

The service now hosts a Carers Space project alongside the Engagement and Promotion service. This service enables local authority and health staff to work together with people and carers with lived experience and other key stakeholders, involving them as equal partners in the design, commission or review of services, strategies, or policies.

The National Lottery

Our National Lottery funded Telephone Befriending service provides our most isolated Carers with a weekly telephone call from a Volunteer. For consistency, the calls are made by the same Volunteer and usually last around an hour. During this year 24 Volunteers made 3,206 hours of calls to 169 Carers.

Derbyshire Carers Association
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

Children in Need

Many of our Young Carers either care for a loved one with mental ill health or experience symptoms of this themselves. The Children in Need funded project provides young people with specialist help and support and connects them to appropriate support within the community.

Funding and donations

We have been able to provide additional services for adult and young Carers through the generosity of services, companies and individuals. These include The Clothworkers Foundation, Derby County FC, Central England Cooperative, DCHS Charitable Trust and Garfield Weston Foundation.

Financial review

. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the DCA accounting policies.

Review of the year

The year saw a net reduction in resources of £196,374 (2021: Increase of £37,159). Total income decreased from £1,933,619 to £1,680,522 and expenditure decreased from £1,896,460 to £1,876,896. The accumulated funds of the charity at 31 March 2022 are shown in total in the balance sheet, which also details the restricted and unrestricted funds.

. Reserves policy

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended. At this level, the Trustees/Directors feel they would be able to continue in short term the current activities of the charity in the event of a significant drop in funding.

Derbyshire Carers Association
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Statement of Trustees' responsibilities

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

Company law requires the 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 charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M K Hambly
Trustee
Date:

M K Hambly
Chair of Trustees
106 December 2022

Derbyshire Carers Association
(A company limited by guarantee)

Independent auditors' report to the Members of Derbyshire Carers Association

Opinion

We have audited the financial statements of Derbyshire Carers Association (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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; 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 United Kingdom, including the Financial Reporting Council'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.

Derbyshire Carers Association
(A company limited by guarantee)

Independent auditors' report to the Members of Derbyshire Carers Association (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

Independent auditors' report to the Members of Derbyshire Carers Association (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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 senior statutory auditor 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 charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the financial reporting legislation, Companies Act 2006, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable 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, relevant regulators and the charitable company's legal advisors.

Derbyshire Carers Association
(A company limited by guarantee)

Independent auditors' report to the Members of Derbyshire Carers Association (continued)

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

A further description of our responsibilities 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 auditors' report.

Use of our report

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



Simon Hawkins (senior statutory auditor)
for and on behalf of
Dalns Audit Limited

Chartered Accountants
Statutory Auditor

Suite 2 Albion House
2 Etruria Office Village
Forge Lane
Stoke on Trent
ST1 5RQ

Date: 7.12.22

Derbyshire Carers Association
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	7,629	-	7,629	5,743
Charitable activities	5	1,127,550	479,326	1,606,876	1,855,984
Other trading activities	6	294	-	294	373
Investments	7	65,723	-	65,723	71,519
Total income		1,201,196	479,326	1,680,522	1,933,619
Expenditure on:					
Raising funds	8	176	-	176	33
Charitable activities (includes exceptional items of £50,088 (2021: £nil))	9	1,285,106	591,614	1,876,720	1,896,427
Total expenditure		1,285,282	591,614	1,876,896	1,896,460
Net movement in funds		(84,086)	(112,288)	(196,374)	37,159
Reconciliation of funds:					
Total funds brought forward	19	664,177	199,548	863,725	826,566
Net movement in funds	19	(84,086)	(112,288)	(196,374)	37,159
Total funds carried forward		580,091	87,260	667,351	863,725

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

The notes on pages 14 to 33 form part of these financial statements.

Derbyshire Carers Association
(A company limited by guarantee)

Registered Number : 03250078
 Balance sheet
 As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	93,900	103,615
Investments	15	169,859	169,859
		<u>263,759</u>	<u>273,474</u>
Current assets			
Debtors	16	120,830	3,358
Cash at bank and in hand		756,659	874,258
		<u>877,489</u>	<u>877,616</u>
Creditors: amounts falling due within one year	17	(473,897)	(287,365)
Net current assets		<u>403,592</u>	<u>590,251</u>
Total assets less current liabilities		<u>667,351</u>	<u>863,725</u>
Total net assets		<u>667,351</u>	<u>863,725</u>
Charity funds			
Restricted funds	19	87,260	199,548
Unrestricted funds	19	580,091	664,177
Total funds		<u>667,351</u>	<u>863,725</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M K Hamblly
 Trustee
 Date:

M K Hamblly
Chair of Trustees
1st December 2022

The notes on pages 14 to 33 form part of these financial statements.

Derbyshire Carers Association
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash generated by operating activities	(104,630)	262,236
Cash flows from investing activities		
Purchase of tangible fixed assets	(14,089)	-
Interest received	1,120	3,666
Net cash (used in)/provided by investing activities	(12,969)	3,666
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(117,599)	265,902
Cash and cash equivalents at the beginning of the year	874,258	608,356
Cash and cash equivalents at the end of the year	<u>756,659</u>	<u>874,258</u>

The notes on pages 14 to 33 form part of these financial statements

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

1. General information

Derbyshire Carers Association is a private company limited company by guarantee, incorporated in England and Wales. The members of the company are the trustees named on page 1. Its registered office is 3 Park Road, Ripley, Derbyshire, DE5 3EF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Derbyshire Carers Association 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.

2.2 Going concern

There are no material uncertainties relating to the charity's ability to continue as a going concern.

2.3 Income

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 income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, and conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 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.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2% on cost
Fixtures and fittings	-	25% on cost
Computer equipment	-	25% on cost

During the year, the charitable company has changed its depreciation policy on fixtures and fittings and computer equipment from 25% reducing balance to 25% on costs which will better represent these assets' net book value.

2.8 Investments

Investment property is shown at the most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.13 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

2.14 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The trustees do not consider there to be any judgements or key sources of estimation uncertainty to be disclosed within the financial statements.

4. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	7,629	7,629

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

4. Income from donations and legacies (continued)

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	5,473	5,473
Gift aid	270	270
	<u>5,743</u>	<u>5,743</u>

5. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
County Joint Funding	759,280	-	759,280
Restricted Funds Income	-	479,326	479,326
Young Carers - County	160,000	-	160,000
Nottinghamshire - Engagement & Awareness	54,168	-	54,168
Nottinghamshire - Health & Education	154,102	-	154,102
	<u>1,127,550</u>	<u>479,326</u>	<u>1,606,876</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
County Joint Funding	851,442	-	851,442
Restricted Funds Income	-	652,293	652,293
Young Carers - County	160,000	-	160,000
Nottinghamshire - Engagement & Awareness	50,001	-	50,001
Nottinghamshire - Health & Education	142,248	-	142,248
	<u>1,203,691</u>	<u>652,293</u>	<u>1,855,984</u>

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Fundraising events	294	294

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising events	373	373

7. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Deposit account interest	1,120	1,120
Rents received	64,603	64,603
	<u>65,723</u>	<u>65,723</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Deposit account interest	3,666	3,666
Rents received	67,853	67,853
	<u>71,519</u>	<u>71,519</u>

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Charitable activities	1,285,106	591,614	1,876,720

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	1,307,069	589,358	1,896,427

Included within unrestricted funds are exceptional costs totalling £50,088 that relate to the settlement of unpaid employment taxes from previous years.

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

9. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
County Joint	890,644	-	890,644
Restricted Funds	591,614	-	591,614
Young Carers	167,367	-	167,367
Nottinghamshire - Health & Education	148,798	-	148,798
Nottinghamshire - Engagement & Awareness	73,223	-	73,223
Governance Costs	-	5,250	5,250
	<u>1,871,646</u>	<u>5,250</u>	<u>1,876,896</u>

Included within activities undertaken directly are exceptional costs totalling £50,088 that relate to the settlement of unpaid employee taxes from previous years.

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
County Joint	994,283	-	994,283
Restricted Funds	490,628	-	490,628
Young Carers	182,052	-	182,052
Nottinghamshire - Health & Education	168,048	-	168,048
Nottinghamshire - Engagement & Awareness	56,016	-	56,016
Governance Costs	-	5,000	5,000
	<u>1,891,027</u>	<u>5,000</u>	<u>1,896,027</u>

10. Auditors' remuneration

	2022 £	2021 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>4,900</u>	<u>5,000</u>

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

11. Net Income/(expenditure)

	2022 £	2021 £
Depreciation - owned assets	23,804	10,377
Contribution to defined contribution pension schemes	37,238	40,150
	<u>61,042</u>	<u>50,527</u>

12. Staff costs

	2022 £	2021 £
Wages and salaries	918,529	979,357
Social security costs	62,101	61,728
Contribution to defined contribution pension schemes	37,238	40,150
	<u>1,017,868</u>	<u>1,081,235</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Average number of employees	<u>53</u>	<u>54</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £60,001 - £70,000	-	1

The Chief Executive role received total emoluments plus pension of £31,812. (2021 - £74,457). The Chief Executive is considered to be the sole member of key management.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2021	84,929	49,968	118,457	253,354
Additions	-	-	14,089	14,089
At 31 March 2022	84,929	49,968	132,546	267,443
Depreciation				
At 1 April 2021	6,796	42,507	100,436	149,739
Charge for the year	1,699	7,354	14,751	23,804
At 31 March 2022	8,495	49,861	115,187	173,543
Net book value				
At 31 March 2022	76,434	107	17,359	93,900
At 31 March 2021	78,133	7,461	18,021	103,615

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

15. Fixed asset investments

	Investment Property £
Cost or valuation	
At 1 April 2021	169,859
At 31 March 2022	<u>169,859</u>
Net book value	
At 31 March 2022	<u>169,859</u>
At 31 March 2021	<u>169,859</u>

The trustees are of the opinion that the fair value of the investment property has not materially changed, and have not recognised the revaluation of the investment property in this financial year.

16. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	100,000	-
Other debtors	840	150
Prepayments and accrued income	19,990	3,208
	<u>120,830</u>	<u>3,358</u>

17. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	21,940	7,956
Other taxation and social security	23,035	13,909
Other creditors	5,549	5,668
Accruals and deferred income	423,373	259,832
	<u>473,897</u>	<u>287,365</u>

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

18. Statement of funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2022 £
Unrestricted Funds					
General Funds	664,177	1,201,196	(1,285,282)	(481,377)	98,714
Designated Funds					
Investment Property	-	-	-	169,859	169,859
Specific Contracts	-	-	-	53,862	53,862
Cessation Costs	-	-	-	181,222	181,222
General Property	-	-	-	76,434	76,434
	<u>664,177</u>	<u>1,201,196</u>	<u>(1,285,282)</u>	<u>-</u>	<u>580,091</u>
Restricted Funds					
Derbyshire Community Foundation	1,723	-	(1,324)	-	399
Charitable Carers Grant	780	6,504	(6,784)	-	500
Glossop, High Peak Transport and Sitting	128	-	(128)	-	-
Carers Personal Budget	59,169	300,000	(353,045)	-	6,124
Ripley Subscriptions	251	-	-	-	251
Tesco Bags of Help	7	1,000	(293)	-	714
Carers In Employment	923	-	(182)	-	741
Glossop Carers	257	-	-	-	257
Crisis Fund	467	250	(460)	-	257
Morrisons - Carers Cookery	660	-	(623)	-	37
Youth Activity Grant	1,171	-	-	-	1,171
BBC Children In Need	5,818	16,700	(14,173)	-	8,345
Befriending - National Lottery	23,365	-	(17,108)	-	6,257
Buxton Carers Support Grant	12	128	-	-	140
Here and Now Funding - Young Carers	1,850	-	(738)	-	1,112
South Derbyshire PCC Funding - Young Carers	1,000	-	(1,000)	-	-
Winter Covid Grants	67,320	58,000	(125,220)	-	100
Social Connected Fund	7,251	6,074	(10,081)	-	3,244
Young Carers Top Ten Tips	5,601	-	(5,601)	-	-
Carers Counselling Service	3,312	-	(3,045)	-	267
Duke of Devonshire Charitable Trust	290	-	(100)	-	190
Innovation Fund - Crisis Workers	18,193	-	(18,193)	-	-

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

18. Statement of funds (continued)

Carers Trust - Quilter Aspirations Fund	-	4,000	(1,350)	-	2,650
Carers Space - Notts County Council	-	20,000	(7,231)	-	12,769
Masonic Charitable Foundation Trust	-	20,190	-	-	20,190
Carers Trust - Carers Getting Together	-	500	(500)	-	-
PCC Vulnerability Fund/Links CVS	-	1,000	(516)	-	484
Yorkshire Building Society - Charities Trust	-	2,000	(1,544)	-	456
The Clothworks Foundation	-	8,000	(7,655)	-	345
Children in Need - Money Heroes Programme	-	1,000	-	-	1,000
Co-operative Society - Celebrate Co-operation	-	1,000	-	-	1,000
National Lottery - Digital Outreach	-	9,951	(2,952)	-	6,999
Mansfield Building Society - Young Carers	-	1,000	-	-	1,000
Young Carer Action Day - Carers Trust	-	500	(500)	-	-
DCHS Charitable Trust	-	20,329	(10,919)	-	9,410
Notts CC - Social Media Campaigns	-	1,200	(349)	-	851
	199,548	479,326	(591,614)	-	87,260
Total 2022	863,725	1,680,522	(1,876,896)	-	667,351

18. Statement of funds (continued)

Unrestricted funds

General funds relate to grants received which further the aims and objectives of the charity.

Designated funds

Investment Property

This represents the amount of funds which are tied up in investment properties and therefore not necessarily available for use in day to day operations.

Specific Contracts

This represents the amount of funds which are tied up in specific contracts relating to young carers and Notts Health and Education.

Cessation Costs

This represents the amount of funds which are tied up in redundancy & lease terminations.

General Property

This represents the amount of funds which are tied up in freehold property and therefore not necessarily available for use in day to day operations.

Restricted Funds

Charitable Carers Grants

Monies from charitable trusts applied for on behalf of carers and subsequently paid over to them.

Glossop, High Peak Transport and Sitting

These funds can help carers in remote, rural areas of Derbyshire.

Carers Personal Budget

Personal budgets scheme replacing Derbyshire Carers Breaks Scheme.

Ripley Subscriptions

Funds held for the benefit of Carers in Ripley.

Tesco Bags of Help

Funding from Tesco to support carers in the Derbyshire area.

Carers in Employment

These funds help to support carers to remain in employment.

Glossop Carers

Funding to support carers in the Glossop area.

Crisis Fund

Donations and fundraising are used to put together a crisis fund for carers and their families finding themselves in financial hardship.

Morrisons - Carers Cookery

Grant received from Morrisons Foundation for a 'Carers Cookery skills' project.

Youth Activity Grant

Grant received from Derbyshire County Council for an "Everyone's a film maker" project. It allows young carers to have a break away from their caring role.

18. Statement of funds (continued)

BBC Children In Need

A three year project to fund a young carer mental health support worker to work with young carers and their families.

Befriending - National Lottery

A two year project to set up a telephone befriending service to combat loneliness and isolation of carers living in rural areas across Derbyshire.

Buxton Carers Support Grant

This relates to money held for a support group. The carer dealing with the group stood down and passed the the monies onto DCA. The money spend from this fund has been for their Christmas meals at the request of the support group. The fund does not belong to DCA, it belongs to the support group.

Winter Covid Grants

This is to support those most in need across England with the cost of food, energy, water and other essentials during the Covid pandemic.

Social Connected Fund

Project funded by DDCVS and PCC Vulnerability Funding for a Social Connector Coordinator to provide a service for vulnerable socially disadvantaged adult carers by providing face to face social connection, support and buddying to connect them with their local community.

Carers Counselling Service

Providing counselling service to carers.

Duke of Devonshire

Providing emergency food supplies to Derby City carers.

Derbyshire Community Foundation

This relates to the provision of emergency food to carers.

Innovation Fund - Crisis Workers

The Innovation Fund employs two Carer Primary Response Workers who support Carers and their families during a crisis. We have recognised an increase in the number of referrals for Carers who need urgent interventions and support. The support can be for themselves or the person they care for and covering a wide range of issues including mental health difficulties, safeguarding, housing and carer breakdown. The team also works in collaboration with other crisis services to create pathways for urgent referrals.

Carers Trust - Quilter Aspirations Fund

Grant awarded to provide planned activities for young carers in groups and individually.

Carers Space - Notts County Council

Co-production project for carers in Nottinghamshire and Nottingham City to increase engagement and collaboration and help design future services.

Masonic Charitable Foundation Trust

Grant awarded to provide specialist training to our Young Carers support workers and team.

Carers Trust - 'Carers Getting Together'

Grant awarded to provide a day activity for carers to help reduce isolation and improve carers' health and wellbeing.

18. Statement of funds (continued)

PCC Vulnerability Fund/Links CVS

Grant awarded to provide digital activities for carers providing some respite from caring and giving much needed peer support.

Yorkshire Building Society - Charities Trust

Grant awarded to provide funding to help support digital support groups for unpaid carers.

The Clothworkers Foundation

Grant awarded to provide our Young Carers support workers with tablets to modernise and move our Young Carers service to digital services.

Children In Need - Money Heroes Programme

Grant awarded to help develop and deliver financial education to children aged 3 – 11 years.

Co-operative Society - Celebrate Cooperation

Grant awarded to provide a Carers Celebration event for young carers.

National Lottery - Digital Outreach

Grant awarded to upgrade and update DCA's website to be user friendly and have improved content enabling reaching a wider community and increasing engagement.

Mansfield Building Society - Young Carers

Grant awarded to provide activities and days out for young carers.

Young Carers Action Day - Carers Trust

Grant awarded to provide an activity day for young carers.

DCHS Charitable Trust

Grant awarded to support and improve the health and wellbeing of carers in BAME communities across Derby & Derbyshire.

Notts CC - Social Media Campaigns

Awarded for targeted campaigns in promoting carers services in Nottinghamshire.

Any restricted funds in deficit are covered by a transfer from unrestricted funds.

Transfers are made from restricted funds to unrestricted funds in respect of projects which are completed and where conditions of the contracts have been fulfilled.

Support costs associated with the activities undertaken by the restricted funds are shown as a transfer between funds to recognise a reasonable allocated of the support costs in unrestricted expenditure

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted Funds					
General Funds	689,653	1,281,326	(1,307,102)	300	664,177
	<u>689,653</u>	<u>1,281,326</u>	<u>(1,307,102)</u>	<u>300</u>	<u>664,177</u>
Restricted Funds					
Derbyshire Community Foundation	-	25,000	(23,277)	-	1,723
Charitable Carers Grant	530	7,427	(7,177)	-	780
Glossop, High Peak Transport and Sitting	128	-	-	-	128
Carers Personal Budget	38,259	350,000	(328,790)	(300)	59,169
Ripley Subscriptions	251	-	-	-	251
Tesco Bags of Help	8	500	(501)	-	7
Carers in Employment	12,523	-	(11,600)	-	923
Glossop Carers	257	-	-	-	257
Crisis Fund	1,294	1,761	(2,588)	-	467
Morrisons - Carers Cookery	3,000	-	(2,340)	-	660
Youth Activity Grant	1,421	-	(250)	-	1,171
BBC Children in Need	2,010	26,040	(22,232)	-	5,818
Befriending - National Lottery	20,313	25,400	(22,348)	-	23,365
Buxton Carers Support Grant	12	-	-	-	12
Here and Now Funding - Young Carers	-	1,850	-	-	1,850
South Derbyshire PCC Funding - Young Carers	-	1,000	-	-	1,000
Winter Covid Grants	-	166,050	(98,730)	-	67,320
Social Connected Fund	-	7,765	(514)	-	7,251
Young Carers Top Ten Tips	-	10,000	(4,399)	-	5,601
Carers Counselling Service	-	27,000	(23,688)	-	3,312
Duke of Devonshire Charitable Trust	-	2,500	(2,210)	-	290
Innovation Fund - Crisis Workers	56,907	-	(38,714)	-	18,193
	<u>136,913</u>	<u>652,293</u>	<u>(589,358)</u>	<u>(300)</u>	<u>199,548</u>
Total	<u>826,566</u>	<u>1,933,619</u>	<u>(1,896,460)</u>	<u>-</u>	<u>863,725</u>

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	93,900	-	93,900
Fixed asset investments	169,859	-	169,859
Current assets	790,229	87,260	877,489
Creditors due within one year	(473,897)	-	(473,897)
Total	580,091	87,260	667,351

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	103,615	-	103,615
Fixed asset investments	169,859	-	169,859
Current assets	678,068	199,548	877,616
Creditors due within one year	(287,365)	-	(287,365)
Total	664,177	199,548	863,725

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net Income/expenditure for the year (as per Statement of Financial Activities)	(196,374)	37,169
Adjustments for:		
Depreciation charges	23,804	10,377
Loss on the sale of fixed assets	-	400
Decrease/(increase) in debtors	(117,472)	218,981
Increase/(decrease) in creditors	186,532	(1,015)
Interest received	(1,120)	(3,666)
Net cash provided by/(used in) operating activities	(104,630)	262,236

21. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	756,659	874,258
Total cash and cash equivalents	756,659	874,258

22. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	874,258	(117,599)	756,659
	874,258	(117,599)	756,659

Derbyshire Carers Association
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

23. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £37,238 (2021: £40,150). Contributions totalling £5,506 (2021: £5,625) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	6,938	8,949
Later than 1 year and not later than 5 years	1,045	8,602
	<u>7,983</u>	<u>17,551</u>

25. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

26. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2022.

Accounts

Registered number: 03250078
Charity number: 1062777

Derbyshire Carers Association

Trustees' report and financial statements

for the year ended 31 March 2021



Contents

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 7
Independent auditors' report on the financial statements	8 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 32

Reference and administrative details of the charity, its Trustees and advisers
for the year ended 31 March 2021

Trustees	V L Davison (resigned 5 October 2020) M K Hambly N Ilyas G D Willetts (resigned 19 October 2020) A Baraniak (appointed 14 May 2020) M Harrison (appointed 30 April 2020, resigned 6 November 2020) J Pons Laplana (resigned 8 June 2021) D V Shaw-Willson (appointed 30 April 2020) A J B Slater-Davison (resigned 1 October 2021) C M Mitchell (appointed 1 June 2021)
Company registered number	03250078
Charity registered number	1062777
Registered office	3 Park Road Ripley Derbyshire DE5 3EF
Company secretary	R J Cooper (Appointed 31 August 2021)
Chief executive officer	N Sharma (resigned 5 January 2021)
Independent auditors	Dains LLP Suite 2 Albion House 2 Etruria Office Village Forge Lane Stoke on Trent ST1 5RQ

Trustees' report
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 annual report together with the audited financial statements of the charity for the year 1 April 2020 to 31 March 2021. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objectives are to provide support services for carers of people with physical, mental ill health, addiction difficulties, sensory impairment and old age primarily in the county of Derbyshire. Some services are also provided in Nottinghamshire.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and also in planning our future objectives. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

b. Activities for achieving objectives

Support is offered to Carers and their families through many methods. These include telephone, online and face to face support offering a range of supportive services such as information, advice, peer support, befriending, training and activities.

Achievements and performance

a. Review of activities

Derbyshire Carers Association (DCA) is now supporting nearly 18,000 Carers throughout Derbyshire. Throughout 2020/21 we have identified 1294 new Adult Carers and 113 Young Carers. We engaged with many Carers who had been reintroduced following the new challenges and impact of the Covid Pandemic. In April 2020 we reviewed and aligned all of our services to greater meet the needs of Carers facing practical, emotional and financial adversity. The Teams were trained in a new approach to review Carers' response to Covid and help put in place provisions and support to ease the impact. Reviewing gaps within DCA and other local services we were able to introduce new supportive offers to respond to these challenges. Due to COVID-19, the majority of the support provided this year has been online and by telephone.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

CORE PRIORITIES

The following is a synopsis of core activity in the year:

Carers Assessment and Support Service - Derbyshire

This year has seen delivery of the fourth year of the Lead Provider Carers Service Contract for Derbyshire County Council (DCC). Aims of the service are –

- Provision of information, advice and guidance for Carers
- Face to face assessment, Support Planning and review provision for Carers
- Assessing Carers for a Carer Personal Budget and issuing payment.
- Sustaining and developing peer support groups.
- Facilitating / arranging access to other Carers support services, such as sitting services, where the Carer does not want to make their own arrangements.
- Work that targets the early identification of Carers across agreed health and social care settings, such as GP surgeries, hospital wards and community hubs.
- Develop access to a range of training and learning for Carers
- Promoting a preventative approach across the health and social care community, empowering other agencies to proactively identify and support Carers early in their Caring Journey and supporting Carers as an important part of their business.

Development

- Made 6,617 Covid Support Calls to Carers to assist them during the national lockdown. Carers have been connected to other services, offered practical and emotional support and received advice on how to keep themselves and their loved ones safe.
- 1,834 Carers Assessments and personalised Support Plans completed
- 1,294 new Carers registered
- 11,439 Carers provided with information and advice
- 964 Emergency Plans completed to help Carers prepare a contingency if they become unwell
- 352 Carers supported through a crisis. Many of the crises have been a result of the new challenges associated with Covid such as the withdrawal of home care services.
- 140 Online Carer Support Groups, Activity and Training sessions. These include manual handling, exercise classes and wellbeing sessions.
- 3,190 Telephone Befriending calls made by trained Volunteers who make weekly calls to Carers experiencing isolation to provide them with a friendly conversation and break away from caring.

As a direct response to address some of the many challenges Carers faced during Covid DCA -

- 1,873 families awarded with a Winter Covid Grant from DCC to help with the additional costs of winter and Covid restrictions
- Received funding from Foundation Derbyshire to provide 62 Carers and their families with weekly food parcels or vouchers throughout the first national lockdown
- Received funding by the National Lottery to introduce a counselling service for 53 Young and Adult Carers in Derbyshire greatly affected by the COVID Pandemic

**Trustees' report (continued)
for the year ended 31 March 2021**

Achievements and performance (continued)

Young Carers Service – Derbyshire

DCA completed the fourth year of the Derbyshire Young Carers support service which offers the following support to Young Carers aged 5-18-

- Reduce the volume of inappropriate caring that children and young people undertake
- Improve young carers lifelong outcomes by increasing the volume of time young carers commit to school/college, homework, hobbies, training and apprenticeships
- Improve the emotional wellbeing of Derbyshire young carers and for them to feel 'safe' in their caring role and parental delegated responsibilities
- For each young carer to have a safety plan and the support of knowing who and how to make contact with relevant personnel and family members when additional help or advice is required
- Young carers to benefit from advocacy both within their family unit and with external agencies
- Introduce a flexible response to meeting young carers' needs achieved through strong partnership working utilising a "think family" perspective and service approach
- For relevant agencies and personnel to be aware of each young carer: enabling them to offer appropriate support within their professional remit and to share information and communicate effectively in order to meet the needs of young carers in an efficient and holistic manner.
- Receive additional young carer resource attracting through local and national charitable and business giving.
- Young carers to be provided with fun opportunities, and also some whole family fun times
- Young carers who chose to continue in a caring role to transition into adult social care in an informed, effective and timely manner

Developments-

- 267 Young Carers Supported
- 113 Young Carers referred into the service
- 431 one to one sessions, 155 Group sessions and 406 Family sessions
- 524 other support sessions including food vouchers, crisis fund applications and contacts with schools / colleges
- 245 Survival Packs delivered to Young Carers to help with activities and resources during the national lockdowns.
- Facilitated a range of weekly activities to reduce isolation. These include 'ready, steady cook, creative writing and football competitions
- Received £43,713 of donations which have enhanced the service and allowed us to work with more Young Carers. (We are commissioned to work with 160 Young Carers only.)
- We received funding from Children in Need for Netbooks which we can loan to Young Carers to help with home-schooling

Carers Engagement and Promotion Service – Nottinghamshire

The Nottinghamshire Carers Engagement and Promotion service completed the first full year in November 2020. The purpose of the service is to –

- Provide information and advice to organisations that deliver services to the public to enable them to:
 - become more inclusive and welcoming to carers and the people who they care for
 - where appropriate, to identify carers and signpost them to information, advice and support
- Develop and promote a support programme for employers to support their own employees who are carers. Work with the Wellbeing and Work programme and Place Department within Nottinghamshire County Council to ensure links are made to existing project and services to support this area.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

- Undertake consultation and engagement activities on behalf of commissioners, to include identifying carers who may participate and supporting them to do so
- Provide support to primary healthcare providers within defined localities, to promote the interests of carers and develop staff awareness of how to meet carers needs
- Liaise with schools within defined localities to promote awareness of young carers and how they can be supported.

Although the service saw many challenges through the restrictions introduced as a result of the pandemic, the team achieved many great successes in their first year. These include –

- 115 Organisations engaged with for Carers Awareness
- 3 large consultations completed which engaged with 26 Carers
- 55 GP Practices signed up to the Carers Pledge with 47 GP Carers Awareness sessions delivered
- 25 new schools are engaged with the service with 17 working towards the school award.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Review of the year

The year saw a net increase in resources of £37,159 (2020: £30,784). Total income increased from £1,898,964 to £1,933,619 and expenditure increased from £1,868,400 to £1,896,460.

The accumulated funds of the charity at 31 March 2021 are shown in total in the balance sheet, which also details the restricted and unrestricted funds.

c. Reserves policy

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended. At this level, the Trustees/Directors feel they would be able to continue in short term the current activities of the charity in the event of a significant drop in funding.

Structure, governance and management

a. Constitution

The charity and the group is registered as a charitable company limited by guarantee and was set up by a Trust deed and incorporated on 16 September 1996 as amended on 13 November 2020. As a company limited by guarantee, the company does not have any paid up share capital. Each member of the company has, however, guaranteed an amount not exceeding £10. The company is a local/regional charity and is affiliated to Carers UK and Carers Trust.

Trustees' report (continued)
for the year ended 31 March 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association. There is an ongoing approach to introduce newly appointed Trustees to the charity to bring a diverse mix of experience.

c. Changes to organisation structure

In October 2020 Vicky Davison resigned as Chair of DCA following 16 years as a DCA Trustee. Marilyn Hambly was appointed Chair of DCA thereafter.

d. Policies adopted for the induction and training of Trustees

New Trustees are given an induction to the organisation and training where appropriate in line with Charity Commission guidance.

Statement of Trustees' responsibilities

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

Company law requires the 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 charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

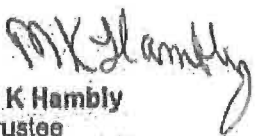
Derbyshire Carers Association
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Auditors

The auditors, Dains LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:


M.K. Hambly
Trustee
Date: 20.11.21

Independent auditors' report to the Members of Derbyshire Carers Association

Opinion

We have audited the financial statements of Derbyshire Carers Association (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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 United Kingdom, including the Financial Reporting Council'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 trustee's 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 directors with respect to going concern are described in the relevant sections of this report.

Independent auditors' report to the Members of Derbyshire Carers Association (continued)

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 auditors' 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.

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

Matters on which we are required to report by exception

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Independent auditors' report to the Members of Derbyshire Carers Association (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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 senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the financial reporting legislation, Companies Act 2006, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Independent auditors' report to the Members of Derbyshire Carers Association (continued)

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 set out in Note 2.16 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, relevant regulators and the company's legal advisors.

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

A further description of our responsibilities 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 Auditors' report.

Use of our report

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



Simon Hawkins (senior statutory auditor)

for and on behalf of

Dains LLP

Chartered Accountants

Statutory Auditor

Suite 2, Abion House
2 Etruria Office Village
Forge Lane
Stoke on Trent
ST1 5RQ

Date: 20.11.21

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	5,743	-	5,743	7,695
Charitable activities	4	1,203,691	652,293	1,855,984	1,827,281
Other trading activities	5	373	-	373	3,801
Investments	6	71,519	-	71,519	60,187
Total income		1,281,326	652,293	1,933,619	1,898,964
Expenditure on:					
Raising funds		33	-	33	1,316
Charitable activities	7	1,307,069	589,358	1,896,427	1,866,864
Total expenditure		1,307,102	589,358	1,896,460	1,868,180
Net (expenditure)/income		(25,776)	62,935	37,159	30,784
Transfers between funds	17	300	(300)	-	-
Net movement in funds		(25,476)	62,635	37,159	30,784
Reconciliation of funds:					
Total funds brought forward		689,653	136,913	826,566	795,782
Net movement in funds		(25,476)	62,635	37,159	30,784
Total funds carried forward		664,177	199,548	863,725	826,566

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

The notes on pages 15 to 32 form part of these financial statements.

Derbyshire Carers Association
(A company limited by guarantee)
03250078

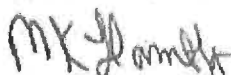
Balance sheet
As at the 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	103,616	114,542
Investments	14	169,859	169,859
		<u>273,474</u>	<u>284,401</u>
Current assets			
Debtors	15	3,368	222,189
Cash at bank and in hand		874,258	608,357
		<u>877,616</u>	<u>830,546</u>
Creditors: amounts falling due within one year	16	(287,365)	(288,381)
Net current assets		<u>590,251</u>	<u>542,165</u>
Total assets less current liabilities		<u>863,725</u>	<u>826,566</u>
Total net assets		<u>863,725</u>	<u>826,566</u>
Charity funds			
Restricted funds	17	199,546	136,913
Unrestricted funds	17	664,177	689,653
Total funds		<u>863,725</u>	<u>826,566</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


M K Hambly
Trustee
Date: 20.11.21

The notes on pages 15 to 32 form part of these financial statements.

Statement of cash flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash generated by operating activities	262,236	117,862
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(7,979)
Interest received	3,666	2,233
Net cash provided by/(used in) investing activities	3,666	(5,746)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	265,902	112,116
Cash and cash equivalents at the beginning of the year	608,356	496,240
Cash and cash equivalents at the end of the year	874,258	608,356

The notes on pages 15 to 32 form part of these financial statements

Notes to the financial statements
for the year ended 31 March 2021

1. General information

Derbyshire Carers Association is a private company limited company by guarantee, incorporated in England and Wales. The members of the company are the trustees named on page 1. Its registered office is 3 Park Road, Ripley, Derbyshire, DE5 3EF.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Derbyshire Carers Association 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.

2.2 Going concern

There are no material uncertainties relating to the charity's ability to continue as a going concern.

2.3 Income

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 income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, and conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 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.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2% on cost
Fixtures and fittings	-	25% reducing balance
Computer equipment	-	25% reducing balance

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.8 Investments

Investment property is shown at the most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

2.14 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Accounting policies (continued)

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.16 Judgements in applying accounting policies and key sources of estimation uncertainty

The trustees do not consider there to be any judgments or key sources of estimation uncertainty to be disclosed within the financial statements.

Notes to the financial statements
for the year ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	5,473	5,473
Gift aid	270	270
	<u>5,743</u>	<u>5,743</u>
	Unrestricted funds 2020 £	Total funds 2020 £
Donations	7,191	7,191
Gift aid	504	504
	<u>7,695</u>	<u>7,695</u>

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
County Joint Funding	851,442	-	851,442
City Joint Funding	-	-	-
Restricted Funds Income	-	652,293	652,293
Young Carers - County	160,000	-	160,000
Nottinghamshire - Engagement & Awareness	50,001	-	50,001
Nottinghamshire - Health & Education	142,248	-	142,248
	<u>1,203,691</u>	<u>652,293</u>	<u>1,855,984</u>

Notes to the financial statements
for the year ended 31 March 2021

4. Income from charitable activities (continued)

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
County Joint Funding	851,442	-	851,442
City Joint Funding	253,200	-	253,200
Restricted Funds Income	-	506,577	506,577
Young Carers - County	168,000	-	168,000
Nottinghamshire - Engagement & Awareness	12,500	-	12,500
Nottinghamshire - Health & Education	35,562	-	35,562
	<u>1,320,704</u>	<u>506,577</u>	<u>1,827,281</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising events	<u>373</u>	<u>373</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Fundraising events	<u>3,801</u>	<u>3,801</u>

Notes to the financial statements
for the year ended 31 March 2021

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Deposit account interest	3,666	3,666
Rents received	67,853	67,853
	<u>71,519</u>	<u>71,519</u>
	Unrestricted funds 2020 £	Total funds 2020 £
Deposit account interest	2,233	2,233
Rents received	57,954	57,954
	<u>60,187</u>	<u>60,187</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	<u>1,307,069</u>	<u>589,358</u>	<u>1,896,427</u>
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Charitable activities	<u>1,370,116</u>	<u>496,748</u>	<u>1,866,864</u>

Notes to the financial statements
for the year ended 31 March 2021

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
County Joint	994,283	-	994,283
City Joint	-	-	-
Restricted Funds	490,628	-	490,628
Young Carers	182,052	-	182,052
Nottinghamshire - Health & Education	168,048	-	168,048
Nottinghamshire - Engagement & Awareness	56,016	-	56,016
Governance Costs	-	5,000	5,000
	<u>1,891,027</u>	<u>5,000</u>	<u>1,896,027</u>

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
County Joint	914,628	-	914,628
City joint	191,116	-	191,116
Restricted funds	496,748	-	496,748
Young Carers	163,814	-	163,814
Nottinghamshire - Health & Education	81,907	-	81,907
Nottinghamshire - Engagement & Awareness	13,651	-	13,651
Governance Costs	-	5,000	5,000
	<u>1,861,864</u>	<u>5,000</u>	<u>1,866,864</u>

9. Auditors' remuneration

	2021 £	2020 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>5,000</u>	<u>5,000</u>

Notes to the financial statements
for the year ended 31 March 2021

10. Net income/(expenditure)

	2021 £	2020 £
Depreciation - owned assets	10,377	13,560
Deficit on disposal of fixed asset	-	873
Contribution to defined contribution pension schemes	40,150	41,367
	<u>50,527</u>	<u>55,800</u>

11. Staff costs

	2021 £	2020 £
Wages and salaries	979,357	930,796
Social security costs	61,728	64,152
Contribution to defined contribution pension schemes	40,150	41,367
	<u>1,081,235</u>	<u>1,036,315</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Average number of employees	<u>54</u>	<u>52</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	-
In the band £80,001 - £90,000	-	1

The Chief Executive's total actual emoluments plus pension was £74,457 (2020: £90,145). The Chief Executive is considered to be the sole member of key management.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

Notes to the financial statements
for the year ended 31 March 2021

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2020	84,929	49,968	119,968	254,865
Disposals	-	-	(1,511)	(1,511)
At 31 March 2021	<u>84,929</u>	<u>49,968</u>	<u>118,457</u>	<u>253,354</u>
Depreciation				
At 1 April 2020	5,097	40,020	95,206	140,323
Charge for the year	1,699	2,487	6,191	10,377
On disposals	-	-	(961)	(961)
At 31 March 2021	<u>6,796</u>	<u>42,507</u>	<u>100,436</u>	<u>149,739</u>
Net book value				
At 31 March 2021	<u>78,133</u>	<u>7,461</u>	<u>18,021</u>	<u>103,615</u>
At 31 March 2020	<u>79,832</u>	<u>9,948</u>	<u>24,762</u>	<u>114,542</u>

14. Fixed asset investments

	Investment Property £
Cost or valuation	
At 1 April 2020	169,859
At 31 March 2021	<u>169,859</u>
Net book value	
At 31 March 2021	<u>169,859</u>
At 31 March 2020	<u>169,859</u>

Notes to the financial statements
for the year ended 31 March 2021

14. Fixed asset investments (continued)

The trustees are of the opinion that the fair value of the investment property has not materially changed, and have not considered revaluation of the investment property to be appropriate in this financial year.

15. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	-	212,861
Other debtors	150	5,499
Prepayments and accrued income	3,208	3,829
	<u>3,358</u>	<u>222,189</u>

16. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,956	9,099
Other taxation and social security	13,909	18,269
Other creditors	5,668	1,203
Accruals and deferred income	259,832	259,810
	<u>287,365</u>	<u>288,381</u>

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	<u>689,653</u>	<u>1,281,326</u>	<u>(1,307,102)</u>	<u>300</u>	<u>664,177</u>

Notes to the financial statements
for the year ended 31 March 2021

17. Statement of funds (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Restricted funds					
Derbyshire community foundation	-	25,000	(23,277)	-	1,723
Charitable Carers Grant	530	7,427	(7,177)	-	780
Glossop, High Peak Transport and Sitting	128	-	-	-	128
Carers Personal Budget	38,259	350,000	(328,790)	(300)	59,169
Ripley Subscriptions	251	-	-	-	251
Tesco Bags of Help	8	500	(501)	-	7
Carers In Employment	12,523	-	(11,600)	-	923
Glossop Carers	257	-	-	-	257
Crisis Fund	1,294	1,761	(2,588)	-	467
Morrisons - Carers Cookery	3,000	-	(2,340)	-	660
Youth Activity Grant	1,421	-	(250)	-	1,171
BBC Children in Need	2,010	26,040	(22,232)	-	5,818
Befriending - National Lottery	20,313	25,400	(22,348)	-	23,365
Buxton Carers Support Grant	12	-	-	-	12
Here and Now Funding - Young Carers	-	1,850	-	-	1,850
South Derbyshire PCC Funding - Young Carers	-	1,000	-	-	1,000
Winter Covid Grants	-	166,050	(98,730)	-	67,320
Social Connected Fund	-	7,765	(514)	-	7,251
Young Carers Top Ten Tips	-	10,000	(4,399)	-	5,601
Carers Counselling Service	-	27,000	(23,688)	-	3,312
Duke of Devonshire Charitable Trust	-	2,500	(2,210)	-	290
Innovation Fund - Crisis Workers	56,907	-	(38,714)	-	18,193
	<u>136,913</u>	<u>652,293</u>	<u>(589,358)</u>	<u>(300)</u>	<u>199,548</u>
Total of funds	<u>826,566</u>	<u>1,933,619</u>	<u>(1,896,460)</u>	<u>-</u>	<u>863,725</u>

Notes to the financial statements
for the year ended 31 March 2021

17. Statement of funds (continued)

Unrestricted funds

General funds relate to grants received which further the aims and objectives of the charity.

Restricted Funds

Charitable Carers Grants

Monies from charitable trusts applied for on behalf of carers and subsequently paid over to them.

Glossop, High Peak Transport and Sitting

These funds can help carers in remote, rural areas of Derbyshire.

Carers Personal Budget

Personal budgets scheme replacing Derbyshire Carers Breaks Scheme.

Ripley Subscriptions

Funds held for the benefit of Carers in Ripley.

Tesco Bags of Help

Funding from Tesco to support carers in the Derbyshire area.

Carers in Employment

These funds help to support carers to remain in employment.

Glossop Carers

Funding to support carers in the Glossop area.

Crisis Fund

Donations and fundraising are used to put together a crisis fund for carers and their families finding themselves in financial hardship.

Morrisons - Carers Cookery

Grant received from Morrisons Foundation for a 'Carers Cookery skills' project.

Youth Activity Grant

Grant received from Derbyshire County Council for an "Everyone's a film maker" project. It allows young carers to have a break away from their caring role.

BBC Children in Need

A three year project to fund a young carer mental health support worker to work with young carers and their families.

Befriending - National Lottery

A two year project to set up a telephone befriending service to combat loneliness and isolation of carers living in rural areas across Derbyshire.

Buxton Carers Support Grant

This relates to money held for a support group. The carer dealing with the group stood down and passed the monies onto DCA. The money spend from this fund has been for their Christmas meals at the request of the support group. The fund does not belong to DCA, it belongs to the support group.

Young Carers

This relates to support to young carers across the county.

Notes to the financial statements
for the year ended 31 March 2021

17. Statement of funds (continued)

Winter Covid Grants

This is to support those most in need across England with the cost of food, energy, water and other essentials during the Covid pandemic.

Social Connected Fund

Funding from DDCVS for a Social Connector Coordinator in the Derbyshire Dales. Awaiting funding from Police & Crime Commissioner Vulnerability Funding.

Carers Counselling Service

Six month project providing counselling service to carers.

Duke of Devonshire

Providing emergency food supplies to Derby City carers during Covid-19.

Derbyshire Community Foundation

This relates to the provision of emergency food to carers.

Innovation Fund - Crisis Workers

The Innovation Fund employs two Carer Primary Response Workers who support Carers and their families during a crisis. We have recognised an increase in the number of referrals for Carers who need urgent interventions and support. The support can be for themselves or the person they care for and covering a wide range of issues including mental health difficulties, safeguarding, housing and carer breakdown. The team also works in collaboration with other crisis services to create pathways for urgent referrals.

Any restricted funds in deficit are covered by a transfer from unrestricted funds.

Transfers are made from restricted funds to unrestricted funds in respect of projects which are completed and where conditions of the contracts have been fulfilled.

Support costs associated with the activities undertaken by the restricted funds are shown as a transfer between funds to recognise a reasonable allocated of the support costs in unrestricted expenditure.

Notes to the financial statements
for the year ended 31 March 2021

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General Funds	668,699	1,392,386	(1,371,432)	689,653
Restricted funds				
Charitable Carers Grant	780	11,850	(12,100)	530
Glossop, High Peak Transport and Sitting	964	-	(836)	128
Carers Personal Budget	33,550	450,000	(445,291)	38,259
Ripley Subscriptions	397	108	(254)	251
Tesco Bags of Help	2,334	1,000	(3,326)	8
Carers In Employment	31,300	-	(18,777)	12,523
Glossop Carers	852	-	(595)	257
Crisis Fund	-	1,350	(56)	1,294
Morrisons - Carers Cookery	-	3,000	-	3,000
Youth Activity Grant	-	4,115	(2,694)	1,421
BBC Children in Need	-	9,185	(7,175)	2,010
Befriending - National Lottery	-	25,760	(5,447)	20,313
Buxton Carers Support Grant	-	209	(197)	12
Innovation Fund - Crisis Workers	56,907	-	-	56,907
	127,084	506,577	(496,748)	136,913
Total of funds	795,783	506,577	(1,868,180)	826,566

Notes to the financial statements
for the year ended 31 March 2021

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	103,615	-	103,615
Fixed asset investments	169,859	-	169,859
Current assets	678,068	199,548	877,616
Creditors due within one year	(287,365)	-	(287,365)
Total	664,177	199,548	863,725

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	114,542	-	114,542
Fixed asset investments	169,859	-	169,859
Current assets	693,632	136,913	830,545
Creditors due within one year	(288,381)	-	(288,381)
Total	689,652	136,913	826,565

Notes to the financial statements
for the year ended 31 March 2021

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	37,159	30,784
Adjustments for:		
Depreciation charges	10,377	13,560
Loss on the sale of fixed assets	400	873
Decrease in debtors	218,981	134,644
(Decrease)/Increase in creditors	(1,015)	(59,766)
Interest received	(3,666)	(2,233)
Net cash provided by operating activities	262,236	117,862

20. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	874,258	608,356
Total cash and cash equivalents	874,258	608,356

21. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	608,356	265,902	874,258
	608,356	265,902	874,258

Notes to the financial statements
for the year ended 31 March 2021

22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £40,150 (2020: £41,367). Contributions totalling £5,625 (2020: £1,203) were payable to the fund at the balance sheet date and are included in creditors.

23. Operating lease commitments

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	8,949	5,054
Later than 1 year and not later than 5 years	15,202	4,541
	<u>24,151</u>	<u>9,595</u>

24. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

25. Related party transactions

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