

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	<p>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</p>	<p>(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)</p>
---------------------	--	---

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.