

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
<b>Accounts for board approval</b>
<b>Management Report of the Auditors</b> 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, cursive script.

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

Encs

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**DERBYSHIRE CARERS ASSOCIATION**  
(A company limited by guarantee)

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

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**DERBYSHIRE CARERS ASSOCIATION**  
(A company limited by guarantee)

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

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<b>Trustees</b>	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)
<b>Company registered number</b>	03250078
<b>Charity registered number</b>	1062777
<b>Registered office</b>	3 Park Road Ripley England DE5 3EF
<b>Company secretary</b>	S H Weston
<b>Chief executive officer</b>	S H Weston
<b>Independent auditor</b>	Bates Weston Audit Ltd Statutory Auditors Chartered Accountants The Mills Canal Street Derby DE1 2RJ
<b>Bankers</b>	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 31<sup>st</sup> 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.

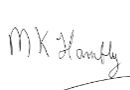
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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

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**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

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

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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

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

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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](http://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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>2,131,390</b>	<b>41,897</b>	<b>2,173,287</b>	<b>2,075,321</b>
<b>Expenditure on:</b>					
Raising funds	6	-	1,506	1,506	2,108
Charitable activities	7	1,976,493	44,195	2,020,688	2,085,293
<b>Total expenditure</b>		<b>1,976,493</b>	<b>45,701</b>	<b>2,022,194</b>	<b>2,087,401</b>
<b>Net income/(expenditure) before net gains on investments</b>		<b>154,897</b>	<b>(3,804)</b>	<b>151,093</b>	<b>(12,080)</b>
Net gains on revaluation of investment property		-	-	-	16,808
<b>Net income/(expenditure)</b>		<b>154,897</b>	<b>(3,804)</b>	<b>151,093</b>	<b>4,728</b>
Transfers between funds	16	(34,671)	34,671	-	-
<b>Net movement in funds</b>		<b>120,226</b>	<b>30,867</b>	<b>151,093</b>	<b>4,728</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		39,043	639,369	678,412	673,684
Net movement in funds		120,226	30,867	151,093	4,728
<b>Total funds carried forward</b>		<b>159,269</b>	<b>670,236</b>	<b>829,505</b>	<b>678,412</b>

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 £
<b>Fixed assets</b>			
Tangible assets	11	95,639	97,851
Investment property	12	186,667	186,667
		<u>282,306</u>	<u>284,518</u>
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	15	(474,929)	(151,540)
		<u>547,199</u>	<u>393,894</u>
<b>Net current assets</b>			
		<u>829,505</u>	<u>678,412</u>
<b>Total net assets</b>		<u>829,505</u>	<u>678,412</u>
<b>Charity funds</b>			
Restricted funds	16	159,269	39,043
Unrestricted funds	16	670,236	639,369
		<u>829,505</u>	<u>678,412</u>
<b>Total funds</b>		<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 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	197,887	(321,242)
<b>Cash flows from investing activities</b>		
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
<b>Net cash provided by investing activities</b>	12,665	6,687
<b>Change in cash and cash equivalents in the year</b>	210,552	(314,555)
Cash and cash equivalents at the beginning of the year	501,878	816,433
<b>Cash and cash equivalents at the end of the year</b>	712,430	501,878

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

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**DERBYSHIRE CARERS ASSOCIATION**  
(A company limited by guarantee)

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

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**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.

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**DERBYSHIRE CARERS ASSOCIATION**  
(A company limited by guarantee)

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

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**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.

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**DERBYSHIRE CARERS ASSOCIATION**  
(A company limited by guarantee)

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

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**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.

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**DERBYSHIRE CARERS ASSOCIATION**  
(A company limited by guarantee)

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

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**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**

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

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

**3. Income from charitable activities**

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

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

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

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**5. Investment income**

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

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

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

**DERBYSHIRE CARERS ASSOCIATION**  
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**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	-	<b>1,030,213</b>	1,060,105
Acceleration Reform Funding - DCC	98,461	-	<b>98,461</b>	-
Nottinghamshire - Health and Education	10,015	-	<b>10,015</b>	98,113
Nottinghamshire - Engagement and Awareness	1,497	-	<b>1,497</b>	26,841
Emergency Support Grants - DCC	199,610	-	<b>199,610</b>	238,149
DCHS Charitable Trust	-	-	-	53,573
Carers Personal Budget - Derbyshire County Council	382,440	-	<b>382,440</b>	364,458
The Edward Gostling Foundation	-	-	-	10,000
Nottingham Engagement & Promotion	95,688	-	<b>95,688</b>	34,957
Nottingham Young Carers	131,859	-	<b>131,859</b>	63,164
Other Charitable Activities	26,710	44,195	<b>70,905</b>	135,933
	<u>1,976,493</u>	<u>44,195</u>	<u><b>2,020,688</b></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	<b>7,500</b>	7,500
Fees payable to the Company's auditor in respect of:		
All non-audit services not included above	<u><b>2,700</b></u>	<u>2,700</u>



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**DERBYSHIRE CARERS ASSOCIATION**  
(A company limited by guarantee)

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

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**9. Staff costs**

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

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

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

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

	<b>2025</b> No.	<i>2024</i> No.
In the band £60,001 - £70,000	<b>1</b>	<i>1</i>

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

**11. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net book value</b>				
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 £
<b>Valuation</b>	
At 1 April 2024	186,667
At 31 March 2025	186,667

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

**13. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
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**  
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**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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
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>
<b>Total Unrestricted funds</b>					
<b>Restricted funds</b>					
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**  
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**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>
<b>Total of funds</b>	<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**  
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**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>
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
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>
<b>General funds</b>						
DCA General	549,637	29,177	(29,562)	(356,534)	16,808	209,526
<b>Total Unrestricted funds</b>	<u>549,637</u>	<u>29,177</u>	<u>(29,562)</u>	<u>73,309</u>	<u>16,808</u>	<u>639,369</u>
<b>Restricted funds</b>						
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**  
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**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>
<b>Total of funds</b>	<u>673,684</u>	<u>2,075,321</u>	<u>(2,087,401)</u>	<u>-</u>	<u>16,808</u>	<u>678,412</u>

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**DERBYSHIRE CARERS ASSOCIATION**  
(A company limited by guarantee)

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

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**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**  
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**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**  
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**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**

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

**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)
<b>Total</b>	<b>39,043</b>	<b>639,369</b>	<b>678,412</b>

**DERBYSHIRE CARERS ASSOCIATION**  
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**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)	<b>151,093</b>	4,728
<b>Adjustments for:</b>		
Depreciation charges	<b>12,411</b>	9,374
Dividends, interests and rents from investments	<b>(9,603)</b>	(11,948)
Decrease/(increase) in debtors	<b>(266,142)</b>	34,954
Increase/(decrease) in creditors	<b>323,389</b>	(256,901)
Other Interest receivable and similar income	<b>(13,261)</b>	(8,995)
<b>Net cash provided by/(used in) operating activities</b>	<b>197,887</b>	(228,788)

**20. Analysis of cash and cash equivalents**

	2025 £	2024 £
Cash in hand	<b>524,293</b>	316,815
Cash in deposit	<b>188,137</b>	185,063
<b>Total cash and cash equivalents</b>	<b>712,430</b>	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	<b>316,815</b>	<b>207,478</b>	<b>524,293</b>
Cash in deposit	<b>185,063</b>	<b>3,074</b>	<b>188,137</b>
	<b>501,878</b>	<b>210,552</b>	<b>712,430</b>

**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)

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**DERBYSHIRE CARERS ASSOCIATION**  
**(A company limited by guarantee)**

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

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**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:

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

**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

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## Introduction

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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

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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

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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

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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

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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](mailto: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
<b>Theoretical rent allocated against contracts</b> 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
<b>Disposal of Computer Equipment</b> 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
<b>Transfer to finance a deficit on fund and increase designated funds</b> 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
<b>Remove the deferral of Carer Fuel Alleviation grant</b> 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
<b>TOTAL:</b>		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 <sup>1</sup> & 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 <sup>2</sup>
	Factual	Judgement	Projected			
<b>Disposal of fixed assets</b> <i>Dispose of assets as per the FAR. The fixtures and fittings relate to the difference between the recorded F&amp;F on the FAR and the total, fully depreciated, unknown F&amp;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	
<b>Bring in mileage accruals</b> <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	
<b>TOTAL:</b>	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
<b>Revenue recognition risk</b>		
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.
<b>Management override and bias risk</b>		
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.
<b>Income/Expenditure allocation risk</b>		
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
<b>Normal</b> 2024 J18	<b>Carers grants audit trail</b> 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.	<b>2024 response:</b> Accepted and the new process is now being introduced that is still compliant with GDPR but will improve recording for auditing purposes.  <b>2025 Audit Comment:</b> From August 2024 this issue is no longer prevalent as the relevant details from the BACS report are now kept.	Yes
<b>Low</b> 2024 E5	<b>Fixed asset register reconciliations</b> 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.	<b>2024 response:</b> Accepted and the process of maintaining the fixed asset register will be looked at over the next few months.  <b>2025 Audit comment:</b> £15.2k of fixtures and fittings have been identified from this b/f balance leaving £34.8k unidentified.  <b>2025 Management response:</b> Louise has done all she can on reconciling this balance.	No
<b>Low</b> 2024 M11	<b>Changes to employee contracts</b> 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.	<b>2024 response:</b> Accepted and future changes to contracts will be recorded on our new HR software. Overtime hours will be recorded separately on employee payslips.  <b>2025 Audit Comment:</b> 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.  <b>2025 Management response:</b> 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

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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

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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

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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

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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

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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

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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

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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

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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

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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 <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Kevin Gough	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Marilyn Hambly	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Jonathan Kerley	Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>	Father to Helen Yates (Area Manager – Nottinghamshire)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Paul Loble	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Christopher Mitchell	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Wendy Shaw	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Jane Yeomans	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Adam Cotterill	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Cousin to Helen Weston (CEO)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	

Senior management					
Name of individual	Position	Relationships to declare?	Relationship details	Transactions in the year?	Transaction details
Helen Weston	CEO	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Cousin to Adam Cotterill (trustee)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Louise Ede	Finance Manager	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
		Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
		Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>	

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.

<b>Form compiled by:</b>	<b>Name</b>	Louise Ede	<b>Date</b>	24/07/2025
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## 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  
.....