

Registered number

03354038

Brent Carers Centre

Report and Accounts

31 March 2021

**Brent Carers Centre  
Report and accounts  
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## **Trustees Report**

### **Brent Carers Centre & Carers Hub**

#### **OBJECTIVES AND ACTIVITIES**

Brent Carers' Centre remains the local charity which provides practical and emotional support for all carers who either live in Brent or care for someone who lives in Brent. Brent Carers Centre also assist in the relief of vulnerable people and those who are elderly, disabled, chronically sick or suffering from substance misuse or an addiction. The aim of the charity is "To improve the lives of unpaid carers and vulnerable people in Brent so that they may live rather than just exist".

Our Objectives are:

- To be a centre of excellence for services to carers (including young carers) providing a universal information and advice service across all aspects of caring
- To enable carers from the diverse communities in Brent to access the range of services to which they are entitled
- To add to the skills of carers to both enhance their caring ability and improve their future prospects
- To empower carers to have a voice
- To support professionals to respond to carers in an appropriate and positive way
- To ensure that we are a learning organisation, developing and valuing the skills of all including staff, Trustees, volunteers and carers
- To secure funding for services so long as they are needed.

Brent Carers Centre continues to work collaboratively with Brent Council in supporting vulnerable carers in the borough. Brent NHS Clinical Commissioning Group are in the process of working towards merging with 7 other London Clinical commissioning group, during this process we continue to work alongside and maintain profession working relationship.

#### **Brent Carers' Services Hub**

The objectives of the Carers' Services Hub are as follows:

- To provide a single point of access to a wide range of services for all carers in Brent
- To ensure that all carers experience a seamless and consistent service
- To provide an equitable service for all clients
- To support carers in every aspect of their informal caring role and to enable them to continue in their caring role for as long as they choose and are able
- To promote carers' issues and services locally through a variety of accessible ways
- To improve the opportunities of carers and the cared for to proactively improve their health and wellbeing
- To enable carers to be recognised as equal care partners
- To facilitate carers' involvement in relevant national and local engagement and consultation activity

- To advise and support carers when making use of the complaints procedure
- In partnership with statutory organisations and third sector partners, to facilitate the carer's role in improving and developing services in the statutory sector.

### **How Brent Carers Centre Deliver Public Benefit**

Our main activities and who we try to help are described above. All our charitable activities focus on quality advice, information and a range of support services which are undertaken to further our charitable purposes for the public benefit.

### **Achievements and Performance**

#### **Registered Carers**

A total of 105 new carers were identified and registered despite Covid Pandemic restrictions during this year, however we also experience a significant number of bereavements, so for the first time ever the number of carers registered remains the same at 6198 carers accessing our services. Newly registered carers receive our carer's welcome pack with helpful information on becoming a carer and what they need to know. 1357 were supported during this year.

#### **Information, Advice & Advocacy**

Information and advice continues to be the most popular and most demanding service we offer to carers. 3042 episodes of advice was delivered throughout this year. Brent Carers Centre provides a range of advice and information to carers ranging from their entitlements as carers; how to access a carers assessment; planning for an emergency; to where to turn to for support on more complex or specialist issues.

Our Advocacy/Appeals support to challenge decisions being made by other agencies which may not be fair or right. We advocated on behalf of 391 carers, top three issues were welfare benefits, housing & social services. Fairness, transparency and the rights of carers remain at the heart of our advocacy service. Much of our work involves trying to prevent matters from spiralling into a crisis, we therefore always encourage carers to contact us as early as possible to avoid problems escalating.

#### **Maximising Income**

Our work in maximising the income of carers continues to be of great value to carers and their dependents. This Service includes supporting carers to access grants and other funds available to carers, and assist them in completing benefits forms. Initially the availability of grants for carers were significantly reduced during the Covid Pandemic, however this did improve and time went on and we were able to support those carers most in need and vulnerable with grants, which included our Crisis Grant pot, Equipment, fuel debt etc; and from our collaboration with Sufra & The Trussell Food Bank, with food bank vouchers.

#### **Wellbeing Activities**

Throughout this year face to face activities were suspended as a result of covid safety measures, we therefore restructured ourselves to deliver Wellbeing Activities virtually, via Zoom. It is fair to say that the pandemic has forced us into quickly to fully utilise technology as an essential tool in the continuation of communication and wellbeing service during the lockdown.

#### **Caring Support & Training**

We continued to deliver our bespoke range of training workshops for carers, successfully developed and piloted last year across eight London boroughs: Infection Control, Coping with Difficult Behaviour and Strength Growth and Resilience were the workshops most in demand during this period.

Workshop Name	Outline of Workshop
Confidence In Delivering Personal Care Infection Control & Prevention Is The Person I Care For Well	<ul style="list-style-type: none"> <li>To maintain the dignity of the person being cared for, when supporting personal and intimate care/hygiene.</li> <li>To prevent and control the spread of infectious diseases.</li> <li>To detect the health signs, such as breathing, coughing, pain, urine and confusion, to know if the person being cared for is unwell.</li> </ul>
Coping With Difficult Behaviour (Dementia Care)	<ul style="list-style-type: none"> <li>Understand what is meant by the term dementia.</li> <li>Awareness of the symptoms of dementia.</li> <li>Understanding of the biological, social or psychological factors that impact on behaviour.</li> </ul>
Managing Medications	<ul style="list-style-type: none"> <li>To understand the risks and practice safe ways to administer and manage the use of medication.</li> </ul>
Moving & Handling	<ul style="list-style-type: none"> <li>To help reduce the risk of injury of both the carer and the person being cared for when undertaking moving and handling of people.</li> </ul>
Strength, Growth & Resilience	<ul style="list-style-type: none"> <li>A set of four interactive workshops to enhance the wellbeing and resilience of carers. Covers Telling Your Story, Coping With Stress, Looking After Yourself &amp; Next Steps.</li> </ul>

## Carers Counselling Service

The Carers Counselling Service proved to be an essential and valuable resource to many carers during the lock down.

The service supported 129 adult carers. This has been mostly due to the wonderful commitment of our volunteer counsellors and our experienced and proficient Counselling Co-ordinator.

### Carers Counselling Service Case Study

*Rachel lost her job when she became a full-time carer during the covid pandemic, at a time when people were losing jobs every day, she too became unemployed. Her siblings did not approve of anything she did, which put a strain on their relationship. Rachels mother who did not speak English became very ill and was hospitalised. Rachel found herself spending a lot of time running backwards and forwards from the hospital and later spent a lot of time at home with mum until she passed away.*

*Whilst Rachel was grieving she also had the responsibility of clearing the house for renting or sale. She found herself struggling to cope, missing meals, crying a lot, unable to focus and unable to do any the tasks she needed to do.*

*The Carers Counselling Service gave her the space to talk about her feelings - the resentment she felt towards her siblings; her deep love for her late mother and her anxiety and fear of people she had developed. Rachel was supported to plan and complete weekly tasks, which she tried to do. Day by day, things were getting done and she started to feel much better about things. Rachel eventually cleared her mums house, got it rented and got another job. She still misses her mum dearly but she is now more able to cope and her life became more normalised and fulfilling.*

## Support to the Cared For

Our continued partnership working with Ashford Place offers advice to both people living with dementia and their carers alongside work collaboratively in making Brent a dementia friendly borough. It has been difficult to regularly attend the Memory Clinic and Dementia Café's because of the

pandemic closures. A lot of effort is therefore being done to reach out to individuals by phone and virtually. Once services begin to open up more we will have more presence in face to face outreach work via the Dementia Café's and the Memory Clinic. There is a growing number of people living with dementia who we are supporting, who do not have carers to assist them.

## **Publicity & Communication**

Caring4Carers our Monthly E-Newsletter, has been a reliable source of information, and news to those carers who have access digital technology. There continues to be an important piece of work required to increase carers accessing digital platform as currently approx. 80% of carers registered with us are currently digitally excluded. Digital inclusion for carers and the cared for will be one of our priorities in the forth-coming year.

## **Carers Befriending Service**

We successfully secured funds to support Carers in the Covid Crisis by delivering a Befriending Service to both Carers and their dependents. have always been a valuable resource in supporting the delivery of our charitable services. This year we successfully recruited and supported 22 volunteers. Who all generously offered their time and their time, skills and compassion in supporting both carers and dependents who were isolated, stressed and lonely; many carers found it very difficult due to the Brent. A special thank you to Volunteers Co-ordinator: Euphrasie Kinenga for successfully launching and delivering the service.

Beyza Hasgol, Chloe Markham, Dawn Scott, Elena Mazzeo, Farhart Syed, Irina Pancereva, Jacqui Rack, James Leacock, Julie Blair, Julie Cesea, Kristina Grundberg, Laiba Waseem, Madeleine Sikoto, Milena Tessari Zanqui, Rishi Chauhan, Satu Samuli, Simi Setia, Sir Tom Hughes-Hallett, Tamara Dsouza and Tosin.

### **Befriending Case Study 1**

*The carers mother had been isolated for some time due to Covid safety measures. She had become bored, irritable, felt lonely and her health began to deteriorate, despite her son living with her. The carer reached out to us to request a befriender who spoke her mother's mother tongue. Brent Carers Centre were able to find a bi-lingual Befriender to befriend mum. After receiving this service, mum began to show signs of improvement not only in her health but she also became happier. This in turn made her son less worried about his mums wellbeing and health. The Carer expressed "My mum looks much happier since speaking with you".*

### **Befriending Case Study 2**

*Both carer and her dad who she cared for, used the Befriending Service. Before the first befriending call, the carer asked if our Befriender could call her first and speak with the daughter before calling her dad, so she can highlight the things or subjects her dad enjoyed to talking about. This useful information, made it really easy for the Befriender to connect with and have enjoyable conversations with someone outside of the home during the lockdown. Dad looked forward to talking to the Befriender about his hobbies, and the carer looked forward to talking to someone else about her own interests outside of her caring role. Both dad and the carer were very pleased with befriending service they received, it meant they were able to connect socially with another person whilst they were isolating.*

Brent Carers Centre have a very committed Board of Trustees who are also volunteers. Board members are currently carers, former carers and professionals who ensure that the charity is smoothly run and, complies with both with charity and company law.

## **Young Adult Carers**

Our work with Young Adult Carers (YAC) offered valuable support and creative respite at a time, when schools were closed and operating virtually. It is fair to say that there has been an overkill in the delivery of virtual learning and activities during this lockdown, however it provided the safest platform for young carers to meet up with each other for peer support and creative learning and fun. We were able to offer

grants to those Young Adult Carers who did not have their own laptop in their household, so they could participate freely in school learning and Carer support activities. Other grants were also awarded to pursue hobbies from home, learning support and respite when lockdown began to ease.

We delivered a wide and varied range of activities to YAC, which included: Creative Writing, Photography, drama etc. When lockdown began to ease we were also able to deliver a few some face to face activities which the YAC really valued and enjoyed, Pizza always go down well at these events. However the second wave of the Covid Pandemic, forced us to end face to face events and revert back to virtual activities. We ended the year distributing pampering vouchers to YAC's, so they could spend some time spoiling themselves.

## **Partnership Project**

The charity worked in partnership with the Kilburn Primary Care Network, which comprised of 6 GP's in Kilburn to deliver the Kilburn Partnership Wellbeing Project (KPWP). This project came about in direct response to the needs of carers and patients struggling to cope with isolation and loneliness during the Covid Pandemic lockdown and was delivered over a 6 month period.

KPWP created a referral pathway from GP practices, via Social Prescribers to the service. KPWP provided a range of practical & emotional support to those carers and patients that were identified as at risk patients in the Kilburn locality. We delivered well-being support through trained volunteers and professionals to reduce stress factors and empower them to better look after themselves and their loved ones during the difficult climate of a lockdown. The KPWP delivered the following four elements:

### **Listening Ear/Emotional Support**

Carers felt socially or emotionally isolated and benefited from having regular chats with a volunteer and feel connected and less isolated. Trained volunteers will provide a weekly call at a mutually agreed time to offer a listening ear and emotional support.

Our trained volunteers were able to refer clients to other services such as Carers Counselling Service, & welfare benefits advice etc.

### **Digital Inclusion Support**

Carers with no access to digital equipment (i.e.: a tablet or lap-top or internet access) were supported access grants and support via NHS and the local Authority, support was also offered to undertake online shopping and access to other essential online services. They received basic IT training to access

### **Shopping or prescription collections**

Carers & patients were supported in collecting prescriptions and drop it to you, some patients were also referred to the NHS Volunteer Respondents to assist with their prescription collections and the dropping service.

### **Well-Being Training Workshops**

The Project delivered bespoke Wellbeing & Carer relevant training workshops.

The KPWP Project supported over 150 carers in 6 months. The project succeeded in improving health & wellbeing and preventing a crisis to some of the most vulnerable and isolated carers and patients in Kilburn.

## **Partnership Working**

The charity continues to maintain a positive working relationship with our statutory partners alongside voluntary and community organisations we work with. Partnership working allows us to share our skills and expertise collaboratively to achieve better outcomes in strategic and statutory initiatives as well community and voluntary sector objectives. We continue to host consultation events, user surveys and share case studies on user experiences as our contribution towards improving services and enhancing better outcomes for carers and vulnerable people in Brent. We value our working relationships in the

health & social care sector and continue to strive to develop new opportunities to strengthen and solidify our relationships with all our professional friends and key stakeholders to achieve improved outcomes for carers and vulnerable people in Brent.

### **Financial Review**

The charity had a deficit of £26,740 in this financial year, as shown in the Statement of Financial Activities on page 13 of these financial statements.

Our priority will continue to be working on securing funding to sustain the range of services we know make a difference in the lives of carers.

### **Reserves Policy**

At 31st March 2021, the restricted reserves stood at nil, and the unrestricted reserves at £141,432 a total decrease of £26,740 compared to the previous year.

The board recognises that it needs to manage current levels of reserves of unrestricted funds, including the need to continually review the designated funds, their purposes and the amounts in each. This is done in the context of the main risks the charitable company is exposed to, which include the current financial climate and the continuous pressures placed on health and social care budgets.

The Trustees aim to hold between 3 and 6 months budgeted expenditure in general funds to manage fluctuations in cash flow and against possible interruption or loss of funding streams. The Trustees regularly review the investment policy.

### **The Future Period**

We are committed in our quest to explore opportunities which ensure we can continue to deliver services that holistically support carers who play such an important role looking after others whilst making a valuable contribution to the health and social care sector and the local economy. Brent carers Centre will also explore opportunities which may support the health and wellbeing of vulnerable people living in and beyond Brent. With shrinking budgets across the borough, tough decisions are being made often to the detriment of carers and their dependents. Our role in supporting and amplifying the Carer's voice is now more important than ever before.

### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Trustees (who are also directors of Brent Carers Centre for the purposes of company law) are responsible for preparing the Report of the Board of Management 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 the 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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



### **Going concern**

The Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the financial statements.

Further details regarding the adoption of the going concern basis can be found in the accounting policies in the financial statements.

### **Statement of disclosure to auditor**

As far as each trustee is aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the Trustees have taken all the steps that they ought to have taken to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Brent Carers' Centre is a charitable company, limited by guarantee, incorporated on 16 April 1997 and registered as a charity on 5 December 1997. The company was established under a Memorandum of Association which laid down the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1.

### **Appointment of Directors/Trustees**

The directors of the company are also charity Trustees for the purposes of charity law. At the Annual General Meeting (AGM), in accordance with the Articles of Association, one third of the members of the Board of Directors/Trustees, including Honorary Officers, shall retire and are eligible for re-election at the same AGM if desired.

### **Director/Trustee induction and training**

The Directors/Trustees are already familiar with the practical work of the charity. Prospective new Directors/Trustees receive a Trustees Information Pack upon expressing an interest to join the board. All new Directors/Trustees are inducted by the Chair and the Chief Executive Officer. New Trustees are required to attend a minimum of three board meetings to familiarise themselves with the charity and the context within which it operates. All Directors/Trustees are offered opportunities to attend courses run by the Carers' Trust and other organisations.

### **Organisation**

As indicated above, the charity is governed by a Board of Directors/Trustees, which is responsible for setting the strategic direction of the organisation and for establishing policy. Matters, including decisions and future development to further the charity's objectives, are discussed and decided at Board meetings upon the general consensus of agreement from the Board. Failing such consensus then the Articles of Association allow for a majority vote to decide a particular matter. The Board of Directors/Trustees who acted during the year and up to the date of this report are as shown on page 1 of these financial statements.

Trustees have complied with the duty in Section 17 of the Charities Act 2011, to have due regard to public benefit guidance issued by the Charity commission. Particular consideration is given in how activities planned will contribute to the aims and objectives of our Charity.

Board meetings are held every 6 - 8 weeks.

There is also the Finance and General Purposes Committee, which consists of the Chair, Treasurer and up to 3 Board members, and meetings are held as required.

Day-to-day management is devolved to the Chief Executive Officer, who reports to each Board and Finance and General Purposes Committee meeting.

#### **Risk Management**

The charity has a Risk Management Policy in place. The risks that may have an impact on the functions of the charity are continually monitored. The risk management strategy continues to address the major governance, operational, financial, reputation, legal and regulatory risks which might impact upon the charity's core purposes and key objectives. This builds on the existing risk management in many aspects of the charity's work in areas such as financial management, health and safety, fire and security and disaster planning arrangements to protect both places and people.

Our Risk Management Policy and Procedures have been updated to minimise the risk of contracting and spreading the Covid Virus during the course of our work, for the safety of both staff and our clients.

#### **Trustee Remuneration & Related Party Transactions**

No Trustees received any remuneration during this financial year. No trustee or other person related to the charity, had any personal interest in any contract or transaction entered into by the charity during the year.

Approved by the Trustees and signed on their behalf.

*I. Lewis*  
**I. LEWIS**  
Chair of the Board of Trustees  
Trustee  
Date 9-11-22

**Brent Carers Centre**  
**Independent auditors' report**  
**to the shareholders of Brent Carers Centre**

We have audited the accounts of Brent Carers Centre for the year ended 31 March 2021 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard For Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the 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 company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

In accordance with the exemption provided by APB Ethical Standard - Provisions Available for Smaller Entities (Revised), we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

**Scope of the audit of the accounts**

A description of the scope of an audit of financial statements is provided on the APB's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm)

**Opinion on the accounts**

In our opinion the accounts:

- give a true and fair view of the state of the company's affairs as at 31 March 2021 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the accounts are prepared is consistent with the accounts.

**Matters on which we are required to report by exception**

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

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



J A Brookfield  
(Senior Statutory Auditor)  
for and on behalf of  
Brookfield & Co  
Accountants and Statutory Auditors  
11 March 2022

18 Concanon Road  
London

SW2 5TA

**Brent Carers Centre**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>Notes</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Incoming resources</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary Income - Donations		1,049	2,298	3,347	27,660
Investment income		-	-	-	-
Provision of advice, information and support	5	218,162	-	218,162	386,925
<b>Total Incoming Resources</b>		<b>219,211</b>	<b>2,298</b>	<b>221,509</b>	<b>414,585</b>
<b>Resources expended</b>					
Costs of generating funds		-	-	-	3,647
Charitable activities		240,722	-	240,722	391,569
Governance		-	7,527	7,527	7,218
<b>Total resources expended</b>	6	<b>240,722</b>	<b>7,527</b>	<b>248,249</b>	<b>402,434</b>
Net incoming resources expended for the Year		(21,511)	(5,229)	(26,740)	12,151
Transfers between funds		21,511	(21,511)	-	-
Funds brought forward		-	168,172	168,172	156,021
<b>Total Funds carried forward</b>		<b>-</b>	<b>141,432</b>	<b>141,432</b>	<b>168,172</b>

**Brent Carers Centre  
Balance Sheet  
as at 31 March 2021**

	Notes	2021 £	2020 £
Tangible fixed assets	9	21,500	19,144
<b>Current assets</b>			
Debtors	10	34,121	31,766
Cash at bank and in hand		94,866	148,482
		<u>128,987</u>	<u>180,248</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(9,055)</u>	<u>(31,220)</u>
<b>Net current assets</b>		119,932	149,028
<b>Total assets less current liabilities</b>		<u>141,432</u>	<u>168,172</u>
<b>Funds of the Charity</b>			
Restricted Funds		-	-
General Funds		141,432	168,172
<b>Total Funds</b>	13	<u>141,432</u>	<u>168,172</u>

The notes on pages 13 to 17 form part of these accounts

Approved by the board on 18<sup>th</sup> February 2022

Treasurer: ~~Director~~ A. Punjani  
Chair: ~~Director~~ I. Lewis  
I. LEWIS

**Brent Carers Centre  
Notes to the Accounts  
for the year ended 31 March 2021**

**1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) effective April 2008 and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, effective April 2005 (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Acts, and includes the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales (revised 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE, then these have been followed where the requirements differ from those of the FRSSE.

Advantage has been taken of Section 396(5) of the Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP. The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing contracts and grant aid and as a consequence the going concern basis is also dependent on continuing contracts and grant aid. The particular accounting policies adopted are set out below.

**b) Restricted and Unrestricted Funds**

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the charity for expenditure or appropriation to reserves for internally designated purposes. Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

**c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to specific categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Investment income is included when receivable.

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg. floor areas, per capita or estimated usage

**e) Tangible Fixed Assets**

Fixed assets costing less than £1000 are written off in the year of acquisition and items costing in excess are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets less their estimated residual value over their expected useful life on a straight line basis at the rates of 25% (Computer equipment) 33% (Office furniture) and 10% (leasehold improvements) per annum.

**Brent Carers Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**f) Debtors**

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

**g) 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.

**h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**i) Pensions**

Contributions to employee pension schemes are in line with government legislation.

Legal status of the Trust

The trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

**2 Taxation**

Subject to agreement with the Inspector of Taxes, the company is exempt from the payment of any Taxes to the extent it is a registered charity and not liable for Income Tax or Corporation Tax on income derived from its charitable activities. The company does not have a liability to register for VAT.

**3 Surplus for the period**

The surplus for the period is stated after charging:

	2021	2020
	£	£
Depreciation	5,247	4,296
Audit and accountancy fees		
Brookfield & Co	2,280	2,370

**4 Staff costs**

Staff costs were as follows

	2021	2020
	£	£
Salary and pension costs	133,598	235,076
Social Security costs	4,558	17,620
Other staff costs	5,257	6,549
	<u>143,413</u>	<u>259,245</u>

	2021	2020
	£	£
Numbers of full time employees or full time equivalents		
Charitable activities	3	6
Administration	1	2
	<u>4</u>	<u>8</u>

No employee had emoluments in excess of £60,000 (2020:Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

**Brent Carers Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**5 Analysis of Incoming Resources**

	Restricted	Unrestricted	2021 Total	2020 Total
	£	£	£	£
Other Unrestricted funds	-	-	-	-
Independent Support Service	-	-	-	-
Carers Hub	36,033	2,298	38,331	213,515
Young Carers Support	-	-	-	34,674
Carers Development Project	-	-	-	32,250
TNLC Mental health Well being	49,578	-	49,578	-
Young Adult Carers Service	25,000	-	25,000	63,312
BAF Project	10,000	-	10,000	-
London City COVID Response	49,600	-	49,600	-
Brent CCG Mental Health	49,000	-	49,000	49,000
Carers Hub Mental Health	-	-	-	21,834
	219,211	2,298	221,509	414,585

**6 Analysis of Resources Expended**

	Charitable Activities	Fundraising & Publicity	Governance	Support Services	2021 Total
	£	£	£	£	£
Staff Costs	112,340	-	-	31,073	143,413
Charitable Activities	10,967	-	-	-	10,967
Grants Payable	1,782	-	-	-	1,782
Recruitment Costs	2,545	-	-	-	2,545
Staff Travel Expenses	-	-	-	59	59
Volunteer Expenses	-	-	-	-	-
Rent And Rates	-	-	-	43,767	43,767
Print, Postage and Stationaries	-	-	-	4,422	4,422
Telephone & Fax	-	-	-	6,853	6,853
IT Support & Maintenance	-	-	-	11,984	11,984
Accountancy and Audit Fees	-	-	2,280	-	2,280
Legal and Professional	-	-	-	7,328	7,328
Subscriptions	-	-	-	1,936	1,936
AGM & Directors' Expenses	-	-	-	-	-
Sundry Expenses	-	-	-	2,725	2,725
Depreciation	-	-	5,247	-	5,247
Bank Charges	-	-	-	233	233
Staff Welfare & Training	666	-	-	225	891
Insurance	-	-	-	1,817	1,817
Publicity and Information	-	-	-	-	-
	128,300	-	7,527	112,422	248,249

**7 Resources analysed by Charitable Activity**

	Staff Costs	Charitable Activities	Support Costs	Professional, Legal & Accounting Fees and Trustees	Depreciation	2021 Total
	£	£	£	£	£	£
Carers Hub	19925	2,251	72,889	-	-	95,065
London City COVID response	6379	9,392	5,208	-	-	20,979
TNLC Mental health Well being	20156	1,425	7,676	-	-	29,257
Young adult Carers Service	14695	1,124	11,735	-	-	27,554
Brent CCG Mental health	47905	917	11,898	-	-	60,720
BAF Project	3280	852	3,015	-	-	7,147
Staff costs included in Support costs	31073	-	(31,073)	-	-	-
Governance Costs	-	-	-	2,280	5,247	7,527
Fundraising Costs	-	-	-	-	-	-
<b>Total resources expended</b>	<b>143413</b>	<b>15961</b>	<b>81348</b>	<b>2280</b>	<b>5247</b>	<b>248249</b>



**Brent Carers Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**  
**8 Allocation of Support and Governance costs Costs to projects**

	Direct project costs £	Support and Fundraising Costs £	Governance Costs £	2021 Total £
Carers Hub	22,176	72,889		95,065
London City COVID response	15,771	5,208		20,979
TNLC Mental health Well being	21,581	7,676		29,257
Young adult Carers Service	15,819	11,735		27,554
Brent CCG Mental health	48,822	11,898		60,720
BAF Project	4,132	3,015		7,147
<b>Governance Costs</b>			7,527	7,527
	128,301	112,421	7,527	248,249

**9 Tangible fixed assets**

	Computer equipment £	Leasehold improvements £	Office Furniture £	Total £
<b>Cost</b>				
Balance at 1 April 2020	14,187	33,462	27,377	75,026
Additions in the period	7,603	-	-	7,603
Balance at 31 March 2021	21,790	33,462	27,377	82,629
<b>Depreciation</b>				
Balance at 1 April 2020	14,187	14,318	27,377	55,882
Charge for the year	1,901	3,346	-	5,247
Balance at 31 March 2021	16,088	17,664	27,377	61,129
<b>Net Book Value</b>				
At 31 March 2021	5,702	15,798	-	21,500
At 31 March 2020	-	19,144	-	19,144

**10 Debtors**

	2021 £	2020 £
Grants receivable	12,250	12,500
Deposit to landlord for 144-150 Offices	7,920	7,920
Other debtors, prepayments and accrued Income	13,951	11,346
	34,121	31,766

**11 Creditors: amounts falling due within one year**

	2021 £	2020 £
Sundry creditors	7,948	9,205
Other taxes and social security	-	1,296
Accruals and deferred Income	-	20,000
Pension costs	1,107	719
	9,055	31,220

**12 Analysis of net assets between funds**

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed assets	-	21,500	21,500
Current Assets	-	128,987	128,987
Current Liabilities	-	(9,055)	(9,055)
	-	141,432	141,432

**Brent Carers Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**  
**13 Analysis of net assets between funds**

	At 1/4/20 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/3/21 £
<b>Restricted Funds:</b>					
Carers Hub		36,033	95,065	59,032	-
London City COVID response		49,600	20,979	(28,621)	-
TNLC Mental health Well being		49,578	29,257	(20,321)	-
Young adult Carers Service		25,000	27,554	2,554	-
Brent CCG Mental health		49,000	60,720	11,720	-
BAF Project		10,000	7,147	(2,853)	-
<b>Total Restricted Funds</b>	-	219,211	240,722	21,511	-
<b>Unrestricted Funds:</b>					
General Fund	168,172	2,298	7,527	(21,511)	141,432
<b>Total Unrestricted Funds</b>	168,172	2,298	7,527	(21,511)	141,432
<b>Total Funds</b>	168,172	221,509	248,249	-	141,432

**Restricted Funds are for the following purposes;**

**Young Carers Support**

The fund was used to provide respite activities and support to young carers.

**Brent CCG Mental health**

The purpose of this fund is to provide specialist, information & support to carers who carer for someone with a mental health condition or dementia.

**Carers Hub**

For the provision of a Carers Hub information, advice and support service across Brent.

**BAF Project**

Deliver welfare & benefits advice – P/T advice worker

**London City COVID response**

The purpose of this grant is to provide funding towards the cost of a Project Manager and Volunteer Coordinator, digital equipment, volunteer expenses and respite care, to work with multiple organisations to coordinate volunteers and mutual aids to support carers and vulnerable people.

**TNLC Mental health Well being**

Post Covid Mental Health Wellbeing Support Service to reduce clients from experiencing mental health crisis and maintenance of mental wellbeing for those identified with low and middle levels of poor mental health.

**14 Related party transactions and trustees' remuneration**

Trustees received no emoluments (2020 £nil). No travel expenses were paid to Trustees in the period (2020 £nil).