

Registered number

03354038

Brent Carers Centre

Report and Accounts

31 March 2022

**Brent Carers Centre  
Report and accounts  
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**Brent Carers Centre  
Company Information**

**Directors**

I Ahmad  
J F Elliott  
H Hagger  
I Lewis  
A Johnson  
N Roberts-Collazo  
A Punjani

**Auditors**

Brookfield & Co  
18 Concanon Road  
London  
SW2 5TA

**Registered number**

03354038

**Secretary and Chief Executive Officer**

A-M Morris

**Registered Office**

Willesden Medical Centre  
144-150 High Road  
Willesden  
London  
NW10 2PT

**Charity registration no 1066691**

## **Trustees Report**

### **Brent Carers Centre**

#### **OBJECTIVES AND ACTIVITIES**

Brent Carers' Centre is a 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 Clinical Commissioning Group is now amalgamated into what is now called the North West London Clinical Commissioning group, with whom we continue work alongside and maintain professional working relationship.

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

The objectives of the Carers' Services 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 101 new carers were identified and registered, which has resulted in an increase in the total number of registered carers in Brent to 6291 carers accessing. All newly registered carers receive our carer's welcome pack with helpful information on becoming a carer and what they need to know. However our capacity to support carers this year was reduced as a number of crisis grants we secured came to an end, we now have a much smaller team and subsequently supported 765 carers during this year.

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

Information and advice continues to be the most popular and most demanding service we offer to carers. 1821 episodes of advice was delivered throughout this year. Brent Carers Centre continues to provide an holistic 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 which challenges decisions being made by other agencies on behalf of carers in ground by our principals of fairness, transparency and ensuring 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**

Despite having a much smaller advice team, we are proud that they worked diligently in supporting the maximising of income of carers to the tune of £92,735.71. No other provider in the borough offers this service and will continue to prioritise on building our capacity to increase delivery of this work, to ensure we can reach many more carers in the borough who need help. With the Cost of Living Crisis that has rapidly unfolded, this support is needed more than ever before.

Supporting carers to access grants and other funds to improve their quality of life is another valuable service and support for carers. Whilst the availability of individual grants have been significantly reduced, making the process highly competitive we were able to support 8 carers to obtain grants totally £2,413. Six grants were awarded to replace or purchase and two for respite breaks. We also continue to support carers by issuing foodbank vouchers from our collaboration with Sufra & The Trussell Food Bank.

#### **Wellbeing Activities**

We have recommence delivery of our Well-Being Activities for Carers, which has included, Day trips, Training around mental health awareness and wellbeing.

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

We our bespoke range of training workshops for carers, are still very much relevant and enjoyed by all who carers attend. It includes topics such as Managing Difficult Behaviour – Dementia, Is the Person I care for Well to our popular, Strength Growth and Resilience were the workshops. We offer 7 different in-house workshops relevant to carers in their caring role, and in addition by working with our community partners, we also deliver workshops on the popular themes of Wills & Probate & Lasting Power of Attorney.

### **Carers Counselling Service**

The Carers Counselling Service has been an essential tool for carers wellbeing post lock down and as services open up more, we have seen more request for this service. However unfortunately the funding for this service came to an end in November 2021.

During this year the service supported 53 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.*

### **Dementia Hubs**

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. With the opening up of face to face services, we have seen Dementia Hubs reopening and some form of normality returning where people recommence accessing face to face services. Brent Carer Centre provides an experienced worker delivering information, advice and guidance.

During this year 624 episodes of advice was provided to 267 people, of which 159 were Dementia Carers and 108 people living with Dementia.

### **Health & Wellbeing Services**

Brent Carers Centre delivered two health & wellbeing projects across the borough in partnership with Brent Health Matters. The primary aim is to reduce health inequalities in Brent and achieve better health outcomes for the most vulnerable and marginalised in the borough.

Health inequalities are avoidable, unfair and systematic differences in health between different groups of people. Brent Health Matter proposes to address these inequality with the investment into projects and programmes targeted at achieving better health outcomes where it is unevenly identified. As such the areas with poorer health outcomes or higher rates of long term health conditions will have more focus than other parts of the borough.

Through the delivery of activities which educate and raise awareness on strategies proven to achieve better health outcomes on a range of health issues identified as a priority within the borough. Brent Carers Centre working with partnership agencies is a significant contributor to the Brent Health Matters agenda in improving the overall health of residents in Brent.

#### **1. Health Education Partnership**

Brent Carers Centre is the lead for Health Educators Partnership Service (HEPS) which is delivered by working in partnership with Brent Mencap, Brent Young Thrive, PLIAS and SAAFI. Together we work collaboratively to redress health inequalities which have been prioritised by Brent Health Matters.

Since the launch of the HEPS we have engaged with nearly 11 thousand residents in Brent to date and have employed over 20 Health Educators (HEs) to work over the five localities of Brent, which are

From 1<sup>st</sup> April 2021 – March 2022, our target was to engage with 6550. During this period we actually engaged with 9740 residents which equates to 49% increase on our overall target.

Eight of our Health Educators have been trained to undertake Health Checks and support the NHS Team in the early identification of Diabetes as well as other conditions. Resident are then promptly signposted or referred for more specialist support where required.

Some key learnings from the HEPS have been:

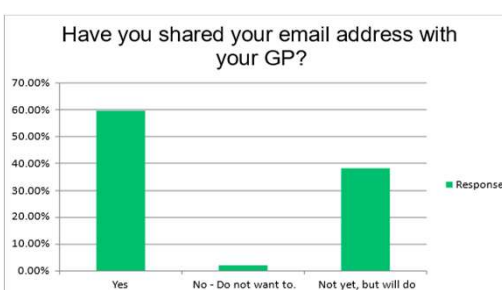
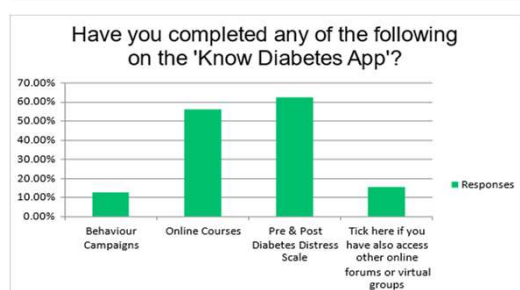
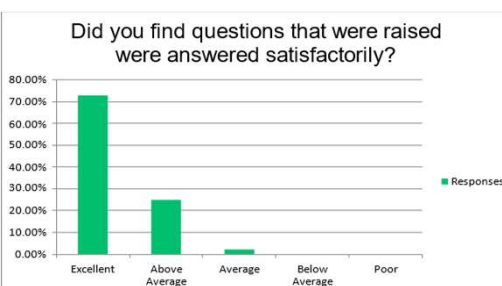
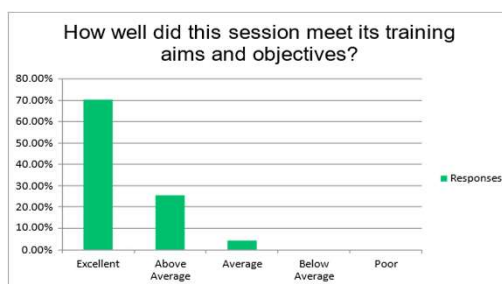
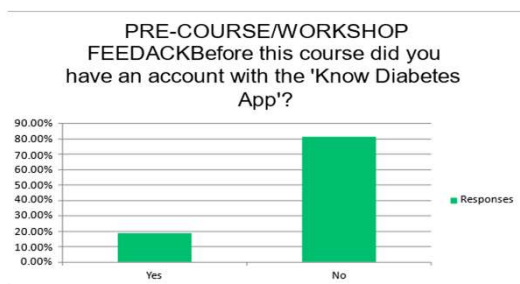
- Community outreach and face to face conversations has been really effective to get the message across and promote effective signposting to specialist services.
- The value of a culturally diverse team of Health Educators was very impactful.
- HE's have just commenced addressing Health Inequalities with initial outcomes looking very good, if the work continues it show signs of making a significant impact on reducing health inequalities in Brent.
- Good feedback from residents who have used services we have signposted/promoted such as:
- BHM hotline
- NDPP programme
- REWIND and remission programme via Diabetes UK
- Many are not aware of the severity of Type 2 Diabetes until Health Educators share information on the subject.
- People have shared lifestyle changes they have made as a result of engagement with Health Educators which includes:
- Changes to family meals & shopping lists
- using public transport as opposed to cars
- Walking more for exercise

## **2. Diabetes Digital Inclusion Service**

Launched in November 2021, Brent Carers delivered a digital inclusion service for people living with diabetes. Working closely with GP, patients were identified and referred to the service to be supported learn how to use a smart phone, tablet or laptop, to access services and links with friends by using Zoom, WhatsApp, shopping online, managing your money online etc. In addition they were taught how to register and use Know Diabetes, a portal designed to support diabetic patients in managing their condition and,

By the end of the year 70 diabetic patients had attended and completed the Digital Inclusion training programme.

48 Participants of the Diabetes Digital Inclusion Training completed the online Evaluation form via Survey Monkey:



#### Feedback from users :

- I have clinical knowledge but very limited IT skills this course is super helpful it allows me to manage my health better.
- "Excellent"
- It was well explained to me.
- "Very clear information.
- Thank you Euphrasie, for this and also teaching on laptop and mobile other links for example how to create a zoom meeting and attend it. You also taught how to find out about other courses. You are an enthusiast, polite and approachable person and tutor.



### **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.

### **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 £33,437 in this financial year, as shown in the Statement of Financial Activities on page 11 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 2022, the restricted reserves stood at nil, and the unrestricted reserves at £107,995 a total decrease of £33,437 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.

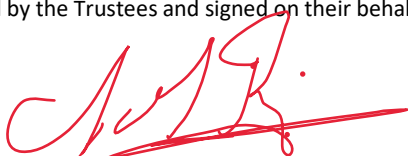
Our Risk Management Policy and Procedures have been updated to minimise the risk of contracting and spreading the Covid Virus during the course of our work, for the safety of both staff and our clients.

## **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.

Trustee  
Date



Mr Arif Punjani  
Treasurer

**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 2022 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 2022 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  
15 December 2022

18 Concanon Road  
London

SW2 5TA

**Brent Carers Centre**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>Notes</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Incoming resources</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary Income - Donations		1,553	3,021	4,574	3,347
Investment income		-	-	-	-
Provision of advice, information and support	5	313,487	-	313,487	218,162
<b>Total Incoming Resources</b>		<b>315,040</b>	<b>3,021</b>	<b>318,061</b>	<b>221,509</b>
<b>Resources expended</b>					
Costs of generating funds		-	-	-	-
Charitable activities		343,431	-	343,431	240,722
Governance		-	8,067	8,067	7,527
<b>Total resources expended</b>	6	<b>343,431</b>	<b>8,067</b>	<b>351,498</b>	<b>248,249</b>
Net incoming resources expended for the Year		(28,391)	(5,046)	(33,437)	(26,740)
Transfers between funds		28,391	(28,391)	-	-
Funds brought forward			141,432	141,432	168,172
<b>Total Funds carried forward</b>		<b>-</b>	<b>107,995</b>	<b>107,995</b>	<b>141,432</b>

**Brent Carers Centre  
Balance Sheet  
as at 31 March 2022**

	Notes	2022 £	2021 £
Tangible fixed assets	8	16,253	21,500
<b>Current assets</b>			
Debtors	9	95,296	34,121
Cash at bank and in hand		85,946	94,866
		<u>181,242</u>	<u>128,987</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(89,500)</u>	<u>(9,055)</u>
<b>Net current assets</b>		91,742	119,932
<b>Total assets less current liabilities</b>		<u>107,995</u>	<u>141,432</u>
<b>Funds of the Charity</b>			
Restricted Funds		-	-
General Funds		107,995	141,432
<b>Total Funds</b>	12	<u>107,995</u>	<u>141,432</u>

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

Approved by the board on 15th November 2022

Director



Mr Arif Punjani  
Treasurer

Director



Irene Lewis  
Chair

**Brent Carers Centre  
Notes to the Accounts  
for the year ended 31 March 2022**

**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 2022**

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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation	5,247	4,296
Audit and accountancy fees		
Brookfield & Co	2,820	2,370

**4 Staff costs**

Staff costs were as follows

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salary and pension costs	165,767	133,598
Social Security costs	3,324	4,558
Other staff costs	3,602	5,256
	<b>172,693</b>	<b>143,412</b>

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Numbers of full time employees or full time equivalents		
Charitable activities	5	3
Administration	1	1
	<b>6</b>	<b>4</b>

No employee had emoluments in excess of £60,000 (2021: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 2022**

**5 Analysis of Incoming Resources**

	Restricted	Unrestricted	2022 Total	2021 Total
	£	£	£	£
Brent CCG Menatl Health	-	-	-	49,000
Young adult Carers Servcie	2,000	-	2,000	25,000
CCG Mental health	10,804	-	10,804	-
Carers Hub	35,068	3,021	38,089	34,984
Voluntary responders	10,000	-	10,000	-
Health Educator Project	220,000	-	220,000	-
Digital Inclusion	20,187	-	20,187	-
BAF Project	16,981	-	16,981	10,000
Misc others and donations	-	-	-	3,347
London City Covid Response	-	-	-	49,600
TNLC Mental Health Well-being	-	-	-	49,578
	315,040	3,021	318,061	221,509

**6 Analysis of Resources Expended**

	Charitable Activities	Fundraising & Publicity	Governance	Support Services	2022 Total
	£	£	£	£	£
Staff Costs	155,236	-	-	17,457	172,693
Charitable Activities	103,173	-	-	-	103,173
Grants Payable	2,878	-	-	-	2,878
Recruitment Costs	-	-	-	-	-
Staff Travel Expenses	-	-	-	362	362
Volunteer Expenses	-	-	-	-	-
Rent And Rates	-	-	-	28,300	28,300
Print, Postage and Stationaries	-	-	-	5,201	5,201
Telephone & Fax	-	-	-	9,090	9,090
IT Support & Maintenance	-	-	-	10,857	10,857
Accountancy and Audit Fees	-	-	2,820	-	2,820
Legal and Professional	-	-	-	3,712	3,712
Subscriptions	-	-	-	3,456	3,456
AGM & Directors' Expenses	-	-	-	-	-
Sundry Expenses	-	-	-	2,227	2,227
Depreciation	-	-	5,247	-	5,247
Bank Charges	-	-	-	245	245
Staff Welfare & Training	53	-	-	-	53
Insurance	-	-	-	1,184	1,184
Publicity and Information	-	-	-	-	-
	261,340	-	8,067	82,091	351,498

**7 Resources analysed by Charitable Activity**

	Staff Costs	Charitable Activities	Support Costs	Professional, Legal & Accounting Fees and Trustees	Depreciation	2022 Total
	£	£	£	£	£	£
Young adult Carers Servcie	1,440	688	-	-	-	2,128
CCG Mental health	5,613	2,787	2,404	-	-	10,804
Carers Hub	20,721	2,423	13,855	-	-	36,999
Voluntary responders	8,903	-	1,097	-	-	10,000
Health Educator Project	85,116	98,752	26,488	-	-	210,356
Digital Inclusion	17,780	441	1,793	-	-	20,014
BAF Project	15,664	960	234	-	-	16,858
Support costs	17,456	-	18,816	-	-	36,272
Governance	-	-	-	2,820	5,247	8,067
<b>Total resources expended</b>	<b>172,693</b>	<b>106,051</b>	<b>64,687</b>	<b>2,820</b>	<b>5,247</b>	<b>351,498</b>

**Brent Carers Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**8 Tangible fixed assets**

	Computer equipment	Leasehold improvements	Office Furniture	Total
	£	£	£	£
<b>Cost</b>				
Balance at 1 April 2020	21,790	33,462	27,377	82,629
Additions in the period	-	-	-	-
Balance at 31 March 2021	21,790	33,462	27,377	82,629
<b>Depreciation</b>				
Balance at 1 April 2020	16,088	17,664	27,377	61,129
Charge for the year	1,901	3,346	-	5,247
Balance at 31 March 2021	17,989	21,010	27,377	66,376
<b>Net Book Value</b>				
At 31 March 2021	3,801	12,452	-	16,253
At 31 March 2020	5,702	15,798	-	21,500

**9 Debtors**

	2022	2021
	£	£
Grants receivable	70,274	12,250
Deposit to landlord for 144-150 Offices	7,920	7,920
Other debtors, prepayments and accrued Income	17,102	13,951
	95,296	34,121

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

	2022	2021
	£	£
Sundry creditors	45,929	7,948
Other taxes and social security	2,308	-
Accruals and deferred Income	40,744	-
Pension costs	519	1,107
	89,500	9,055

**11 Analysis of net assets between funds**

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed assets	-	16,253	16,253
Current Assets	-	181,242	181,242
Current Liabilities	-	(89,500)	(89,500)
	-	107,995	107,995

**Brent Carers Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**  
**12 Analysis of net assets between funds**

	At 1/4/21 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/3/22 £
<b>Restricted Funds:</b>					
Young adult Carers Service	-	2,000	2,128	128	-
CCG Mental health	-	10,804	10,804		-
Carers Hub	-	35,068	36,999	1,931	-
Voluntary responders	-	10,000	10,000		-
Health Educator Project	-	220,000	210,356	(9,644)	-
Digital Inclusion	-	20,187	20,014	(173)	-
BAF Project	-	16,981	16,858	(123)	-
Misc others and donations			36,272	36,272	-
<b>Total Restricted Funds</b>	-	315,040	343,431	28,391	-
<b>Unrestricted Funds:</b>					
General Fund	141,432	3,021	8,067	(28,391)	107,995
<b>Total Unrestricted Funds</b>	141,432	3,021	8,067	(28,391)	107,995
<b>Total Funds</b>	141,432	318,061	351,498	-	107,995

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

**Young adult Carers Service**

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

**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.

**Voluntary responders**

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.

**Health Educator Project**

Brent Carers Centre is the lead for Health Educators Partnership Service (HEPS) which is delivered by working in partnership with Brent Mencap, Brent Young Thrive, PLIAS and SAAFI. Together we work collaboratively to redress health inequalities which have been prioritised by Brent Health Matters.

**Digital Inclusion**

Digital inclusion service for people living with diabetes

**BAF Project**

Deliver welfare & benefits advice – P/T advice worker

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

Trustees received no emoluments (2021 £nil). No travel expenses were paid to Trustees in the period (2021 £nil).