

Registered number

03354038

Brent Carers Centre

Report and Accounts

31 March 2023

**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. We also work collaboratively with the Northwest London Clinical Commissioning group, the ICP and a number of voluntary sector organisations, trusts and funding bodies. We understand the value of networking and sustaining professional working relationships to achieve our charitable objectives and improved outcomes to our beneficiaries.

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

Supporting Carers

- 141 new carers were identified and registered this year, So Brent now has 6,432 known carers in the borough that may access advice, information and support services. All newly registered carers receive our carer's welcome pack with helpful information on what they need to know as a Carer.
- Carers continue to benefit from Respite activities such as Support Groups, coffee mornings, training courses, theatres, day trips, meals out, Carefree Breaks etc.
- Throughout the year Brent Carers Centre delivered 1286 episodes of information and advice.
- Welfare benefits advice continues to be a priority in supporting Carers, we have maximised income with grants and benefits awarded to carers, all of which make a significant difference to carers lives, particularly in this cost of living crisis.

Health & Wellbeing Services

Our Health & Wellbeing projects has developed into four strands, three of which are delivered 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 inequalities in the borough 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.

14 Health Educators (HEs) work across the following five localities in Brent which are: Harlesden, Kilburn, Kingsbury, Willesden & Wembley.

Between 1st April 2022 – March 2023 HEs undertook 817 episodes of engagement in both local outreach activities and BHM events. They engaged with 12995 residents a 18% increase on last year's figures.

During this period 15 Health Educators have been trained to deliver health checks, to support the BHM Clinical team in the early identification of Diabetes as well as other conditions.

Some key learnings from the HEPS have been:

- HEs now undertake 1-2-1 mentoring/conversations with residents who agree for around 2- 3 months, which has been very effective in supporting individuals in making lifestyle changes to improve management of their diabetic condition.
- Teamwork effort has been the key to the successful delivery of the service.
- People are very happy to share the leaflets and information with their loved ones
- HEs have raised awareness of Brent Health Matters service to many residents in the community
- HEs successfully hosted their own Wellbeing event at the Brent Civic Centre which was attended by many residents and stakeholders in promoting health and wellbeing.
- Many more people are now aware of type 2 diabetes and the impacts it has on their health.
- Residents have been signposted to other relevant services that promote healthy living.
- Many residents have become more proactive in taking steps to making lifestyle changes to improve their health and wellbeing.

2. Diabetes Digital Inclusion Service

We have been able to continue delivery of the 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.

During this year we delivered three, 6-week programmes which was attended by 59 diabetic patients who completed the training programme.

Feedback from users:

- There are many aspects of this course, but there are two which interested me the most. The first is the better understanding about diabetes in general and secondly, it sharpened my skills in order to help me navigate using technology.
- With the knowledge I've gained so far on the Know Diabetes course, there is a good chance that I might have even been in remission at some point, or a reduction in medication but it was not available to me then. This course has been a great help.

3. Diabetes Peer Support Group

The Diabetes Peer Support Group is a bespoke 8-week programme for diabetic patients to enable them to:

- Have a greater understanding on how to manage condition.
- Meet other people with a similar condition.
- Learn tips and coping strategies.
- Access the range of specialist support available.

Two, 8-week programmes were delivered during this year with 18 people in attendance.

Feedback from users:

- This peer support has given me a better understanding of diabetes and it has made an impact on my eating habits. I did not understand being a diabetic before.

4. Wellbeing Outreach Service

The Wellbeing Outreach Service helps people living with a Serious Mental Illness (SMI) and Carers to have annual health checks. Carers and people living with a Serious Mental Issue face considerable challenges in the lives which in turn increases the likelihood of poorer health conditions. Health Checks help to identify health concerns you may not be aware of, which improves access to early health treatments or interventions for better health outcomes of the person.

This service has faced many challenges trying to work with GP's for various reasons, such as:

- Some practice managers from GP's are difficult to get hold of and engage with. It is usual for several attempts to be made over a period of time before making a successful initial contact.
- Where contact has been made, there is often a long waiting time to hear the response or poor communication experienced from some GPs.
- GP's have struggled to agree suitable times to set up meetings with the Well-Being Outreach Service due to their busy work schedules.
- One GP claimed that sharing their patient list for making direct contact would not be helpful, as they already tried it and are adamant that it does not work.
- One GP practice team felt our work would be better directed to community depot clinics rather than their surgery, and considered that this would be more effective, however this would not entirely address the lack of annual health checks that the GP surgeries should administer.
- Cautiousness about sharing their patient lists as they want to maintain the privacy of SMI patients who are a vulnerable client group.

However, where GP's have been open and receptive to working collaboratively with the Wellbeing Outreach Service, and a working agreement has been established, we have been able to increase the uptake of Health Checks by providing direct 1-2-1 consultations and reminders to patients to improve attendance to Health checks appointments at their GP. We continue to expand our service to engage with more GP's across the borough for the benefit of their patients.

Publicity & Communication

Caring4Carers our Monthly E-Newsletter continues to be a reliable source of information, and news to those carers who have access digital technology.

Development Work

We have spent much of this year focusing on raising funds to increase capacity and resources to improve delivery of our Carers Support Services. We are starting to see some results and hopeful that the next financial year will see some great improvement in our ability to deliver and report on the range of services we can offer. Our priorities are to:

- Increase Staffing for Adult Carers support & advice.
- Improve our ability to work with and support Young Carers.
- Deliver an increase range of respite opportunities.
- Address the digital barriers that many carers face in the borough.

Recognition - Positive Impact Brent Carers Centre make on Carers Lives

Just before year end Brent Carers Centre was approached by NHS England to acknowledge our work. The following Text is included in the 'NHS Volunteering Taskforce Report and Recommendations', which will be published on the NHS England website:

VCSEs have a massive positive impact on people's health

Research shows that unpaid carers who provide high levels of care for sick or disabled relatives and friends are more than twice as likely to suffer from poor health compared to people without caring responsibilities. This, in turn, affects their ability to support those who rely upon their care.

Brent Carers Centre provides vital support for carers in its area. Described as a 'lifeline' by people who have used its services, the Centre offers information, advice and help with any issues relating to caring responsibilities. Its trained advice workers can put carers in touch with the services they need to resolve problems ranging from medical and social services to benefit claims, legal and housing matters. The charity also helps people to fill in applications forms and advocates on their behalf if required.

Its many services include practical help such as guidance and advice on home repairs and replacing essential equipment, access to events and groups to reduce social isolation, and support for carers to get or maintain employment alongside their caring responsibilities.

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 £33,565 in this financial year, as shown in the Statement of Financial Activities on page 12 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 2023, the restricted reserves stood at nil, and the unrestricted reserves at £74,430 a total decrease of £33,565 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 2 - 3 months.

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



1 - XII - 2023

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 2023 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

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 2023 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

18 Concanon Road
London

SW2 5TA

Brent Carers Centre
Statement of Financial Activities
for the year ended 31 March 2023

| | | Restricted Funds | Unrestricted Funds | Total Funds | Total Funds |
|---|--------------|-----------------------------|-------------------------------|------------------------|------------------------|
| | Notes | 2023 £ | 2023 £ | 2023 £ | 2022 £ |
| Incoming resources | | | | | |
| <i>Incoming resources from generated funds:</i> | | | | | |
| Voluntary Income - Donations | | 1,655 | 1,065 | 2,720 | 4,574 |
| Investment Income | | - | - | - | - |
| Provision of advice, information and support | 5 | 372,650 | - | 372,650 | 313,487 |
| Total Incoming Resources | | 374,305 | 1,065 | 375,370 | 318,061 |
| Resources expended | | | | | |
| Costs of generating funds | | | | | |
| Charitable activities | | 401,288 | - | 401,288 | 343,431 |
| Governance | | - | 7,647 | 7,647 | 8,067 |
| Total resources expended | 6 | 401,288 | 7,647 | 408,935 | 351,498 |
| Net incoming resources expended for the Year | | (26,983) | (6,582) | (33,565) | (33,437) |
| Transfers between funds | | 26,983 | (26,983) | - | - |
| Funds brought forward | | | 107,995 | 107,995 | 141,432 |
| Total Funds carried forward | | - | 74,430 | 74,430 | 107,995 |

**Brent Carers Centre
Balance Sheet
as at 31 March 2023**

| | Notes | 2023 £ | 2022 £ |
|---|-------|-----------------|-----------------|
| Tangible fixed assets | 7 | 11,006 | 16,253 |
| Current assets | | | |
| Debtors | 8 | 57,981 | 95,296 |
| Cash at bank and in hand | | 95,216 | 85,946 |
| | | <u>153,197</u> | <u>181,242</u> |
| Creditors: amounts falling due within one year | 9 | <u>(89,773)</u> | <u>(89,500)</u> |
| Net current assets | | 63,424 | 91,742 |
| Total assets less current liabilities | | <u>74,430</u> | <u>107,995</u> |
| Funds of the Charity | | | |
| Restricted Funds | | - | - |
| General Funds | | 74,430 | 107,995 |
| Total Funds | 11 | <u>74,430</u> | <u>107,995</u> |

The notes on pages 12 to 16 form part of these accounts

Approved by the board on

Director

J. Lewis

Director

A. J. [Signature]

**Brent Carers Centre
Notes to the Accounts
for the year ended 31 March 2023**

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 2023

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:

| | 2023 | 2022 |
|---|-------|-------|
| | £ | £ |
| Depreciation | 5,247 | 5,247 |
| Audit and accountancy fees Brookfield & Co | 2,400 | 2,820 |

4 Staff costs

Staff costs were as follows

| | 2023 | 2022 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Salary and pension costs | 185,608 | 165,767 |
| Social Security costs | 7,855 | 3,324 |
| Other staff costs | 4,199 | 3,602 |
| | <u>197,662</u> | <u>172,693</u> |

| | 2023 | 2022 |
|---|----------|----------|
| | £ | £ |
| Numbers of full time employees or full time equivalents | | |
| Charitable activities | 6 | 5 |
| Administration | 1 | 1 |
| | <u>7</u> | <u>6</u> |

No employee had emoluments in excess of £60,000 (2022: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 2023

5 Analysis of Incoming Resources

| | Restricted | Unrestricted | 2023 Total | 2022 Total |
|-------------------------------|----------------|--------------|----------------|----------------|
| | £ | £ | £ | £ |
| SMI Wellbeing Service Service | 33,493 | - | 33,493 | 2,000 |
| Mental Health Crisis | 10,744 | - | 10,744 | 10,804 |
| Carers Hub | 30,164 | 1,065 | 31,229 | 38,089 |
| Triangle Young people Project | 12,362 | - | 12,362 | 10,000 |
| Health Educator Project | 238,333 | - | 238,333 | 220,000 |
| Digital Inclusion | 24,859 | - | 24,859 | 20,187 |
| NCIL Carers Inclusion | 24,350 | - | 24,350 | 16,981 |
| | 374,305 | 1,065 | 375,370 | 318,061 |

6 Analysis of Resources Expended

| | Charitable Activities | Fundraising & Publicity | Governance | Support Services | 2023 Total |
|---------------------------------|--------------------------|----------------------------|--------------|---------------------|----------------|
| | £ | £ | £ | £ | £ |
| Staff Costs | 162,664 | - | - | 34,998 | 197,662 |
| Charitable Activities | 122,118 | - | - | - | 122,118 |
| Grants Payable | 1,655 | - | - | - | 1,655 |
| Recruitment Costs | 1,802 | - | - | - | 1,802 |
| Staff Travel Expenses | - | - | - | 668 | 668 |
| Volunteer Expenses | - | - | - | - | - |
| Rent And Rates | - | - | - | 33,994 | 33,994 |
| Print, Postage and Stationaries | - | - | - | 5,487 | 5,487 |
| Telephone & Fax | - | - | - | 13,010 | 13,010 |
| IT Support & Maintenance | - | - | - | 14,159 | 14,159 |
| Accountancy and Audit Fees | - | - | 2,400 | - | 2,400 |
| Legal and Professional | - | - | - | 2,975 | 2,975 |
| Subscriptions | - | - | - | 3,269 | 3,269 |
| AGM & Directors' Expenses | - | - | - | - | - |
| Administration and sundry costs | - | - | - | 2,447 | 2,447 |
| Depreciation | - | - | 5,247 | - | 5,247 |
| Bank Charges | - | - | - | 231 | 231 |
| Staff Welfare & Training | - | - | - | 284 | 284 |
| Insurance | - | - | - | 1,527 | 1,527 |
| Publicity and Information | - | - | - | - | - |
| | 288,239 | - | 7,647 | 113,049 | 408,935 |

Brent Carers Centre
Notes to the Accounts
for the year ended 31 March 2023

7 Tangible fixed assets

| | Computer equipment | Leasehold improvements | Office Furniture | Total |
|--------------------------|-----------------------|---------------------------|---------------------|--------|
| | £ | £ | £ | £ |
| Cost | | | | |
| Balance at 1 April 2022 | 21,790 | 33,462 | 27,377 | 82,629 |
| Additions in the period | - | - | - | - |
| Balance at 31 March 2023 | 21,790 | 33,462 | 27,377 | 82,629 |
| Depreciation | | | | |
| Balance at 1 April 2022 | 17,989 | 21,010 | 27,377 | 66,376 |
| Charge for the year | 1,901 | 3,346 | - | 5,247 |
| Balance at 31 March 2023 | 19,890 | 24,356 | 27,377 | 71,623 |
| Net Book Value | | | | |
| At 31 March 2023 | 1,900 | 9,106 | - | 11,006 |
| At 31 March 2022 | 3,801 | 12,452 | - | 16,253 |

8 Debtors

| | 2023 | 2022 |
|---|--------|--------|
| | £ | £ |
| Grants receivable | 20,833 | 70,274 |
| Deposit to landlord for 144-150 Offices | 7,920 | 7,920 |
| Other debtors, prepayments and accrued income | 29,228 | 17,102 |
| | 57,981 | 95,296 |

9 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---------------------------------|--------|--------|
| | £ | £ |
| Sundry creditors | 44,171 | 45,929 |
| Other taxes and social security | 3,284 | 2,308 |
| Accruals and deferred income | 41,055 | 40,744 |
| Pension costs | 1,263 | 519 |
| | 89,773 | 89,500 |

10 Analysis of net assets between funds

| | Restricted Funds | Unrestricted Funds | Total Funds |
|---------------------|---------------------|-----------------------|----------------|
| | £ | £ | £ |
| Fixed assets | - | 11,006 | 11,006 |
| Current Assets | - | 153,197 | 153,197 |
| Current Liabilities | - | (89,773) | (89,773) |
| | - | 74,430 | 74,430 |

Brent Carers Centre
Notes to the Accounts
for the year ended 31 March 2023
11 Analysis of net assets between funds

| | At 1/4/22 £ | Incoming Resources £ | Outgoing Resources £ | Transfers £ | At 31/3/23 £ |
|---|-------------------|----------------------------|----------------------------|-----------------|--------------------|
| Restricted Funds: | | | | | |
| SMI Wellbeing Service Service | - | 33,493 | 32,571 | (922) | - |
| Mental Health Crisis | - | 10,744 | 10,735 | (9) | - |
| Carers Hub | - | 30,164 | 30,799 | 635 | - |
| Triangle Young people Project | - | 12,362 | 11,909 | (453) | - |
| Health Educator Project | - | 238,333 | 235,746 | (2,587) | - |
| Digital Inclusion | - | 24,859 | 24,292 | (567) | - |
| NCIL Carers Inclusion | - | 24,350 | 23,887 | (463) | - |
| Costs transferred to Unrestricted funds | | | 31,349 | 31,349 | - |
| Total Restricted Funds | - | 374,305 | 401,288 | 26,983 | - |
| Unrestricted Funds: | | | | | |
| General Fund | 107,995 | 1,065 | 7,647 | (26,983) | 74,430 |
| Total Unrestricted Funds | 107,995 | 1,065 | 7,647 | (26,983) | 74,430 |
| Total Funds | 107,995 | 375,370 | 408,935 | - | 74,430 |

Restricted Funds are for the following purposes;

SMI Wellbeing Service Service

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

Mental Health Crisis

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.

Mental Health Crisis

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

Mental Health Crisis

Deliver welfare & benefits advice – P/T advice worker

12 Related party transactions and trustees' remuneration

Trustees received no emoluments (2022 £nil). No travel expenses were paid to Trustees in the period (2022 £nil).