

Registered number

03354038

Brent Carers Centre

Report and Accounts

31 March 2024

**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  
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NW10 2PT

**Charity registration no 1066691**

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

- 450 new carers were identified and registered during this year. Brent Carers Centre now has a total of 6,848 carers registered.
- 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.
- Carers continue to benefit from Respite activities such as Support Groups, coffee mornings, training courses, theatres, day trips, meals out, Carefree Breaks During this year we have launched a service etc.
- Brent Carers Centre has introduced a service to help match carers in receipt of direct payment, with a PA matching Service. We are also in the midst of launching a Sitting Service and a Befriending service for both carers and their dependents.
- Throughout the year Brent Carers Centre delivered 2650 episodes of information and advice to carers.

#### **Health & Wellbeing Services**

Our Health & Wellbeing projects continues to expand during this year, and we now have with strands of wellbeing support services.

The primary aim of all projects 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.

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



Between 1<sup>st</sup> April 2023 – March 2024 HEs engaged in 1210 (48% increase from last year) outreach activities across the five Brent localities, previously mentioned, engaging with 16547 residents of all backgrounds mainly BAME between the age of 18-95 years of age (A 27% increase from last year)

Some key learnings from the HEPS have been:

- Diabetes residents experienced increase knowledge and confidence to self-manage their health and wellbeing in relation to diabetes because of being supported by health educators for 8-12 weeks through case management monitoring support.
- The HEPS programme boosted a sense of community wellbeing and empowered residents with better understanding of self-management.
- More residents are engaging in physical activities and choosing healthy eating habits.
- Collaborative effort in partnership with stakeholders played a vital role in successfully providing support to the communities.
- More people are now aware of what they can do to improve their health and wellbeing.
- Educating people about healthy foods choices, such as reading food labels, reduce intake of high carbohydrate food, drinking water, having food with proteins,
- Residents have been signposted to other relevant services that promote healthy living.
- Many residents have been making lifestyle changes and choosing healthy eating, more water intake and exercising.
- Residents are happy to know that diabetes type 2 is preventable, and they can join the remission programme.

## **2. Diabetes Case Management Support**

From April 2023 – March 2024, Health Educators provided mentoring support to 66 Brent residents living with Diabetes. Residents are thankful and appreciate the support they received from the health educators which has helped them to know more about their conditions and do something that will benefit them to live happily in the long term.

The HEPS service efforts continues in bringing awareness of diabetes and supporting more people to gain confidence to self-manage their health and wellbeing, and this include:

1. Empower individuals to improve their dietary choices and personalised meal plans,
2. Promote the adoption of regular exercise routine into their lifestyle.
3. Improve confidence and a positive mindset toward managing their Diabetes condition.
4. Provide referrals to other Diabetes support services in Brent where required.

## **3. 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.

Six, 6-week programmes was successfully delivered during this year and all participant can use IT to email, pay bills,, face tie family and friends and manager the personal affairs as well as accessing their GP using online portals

- 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.

#### **4. 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.

Six, 8-week programmes were delivered during this year with on average 12 people per attendance.

Feedback from users:

An Asian woman with type 2 diabetes for five years worked in the healthcare services at a well-known hospital, she said that this group has made her more aware and committed to following a lifestyle that will enable her to feel happy and healthier.

#### **5. Wellbeing Outreach Service**

The Wellbeing Outreach Service reaches out to people living with a Serious Mental Illness (SMI) and Carers to ensure they have their annual health check. 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 continues to face challenges when trying to work with GP's, such as:

- Practice managers being extremely 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.
- Cautiousness about sharing their patient lists as they want to maintain the privacy of SMI patients who are a vulnerable client group etc

However, where GP's have been open and receptive to working collaboratively with the Wellbeing Outreach Service, the following successes have been achieved:

- A mutually approved data sharing agreement has been established.
- Patient list with contact details are shared with our Well-being Outreach Workers.
- Some GP's have provided a list of appointment slots, so we can make appointments for patients, making it a smoother arrangement.
- 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 slowly but surely continue to expand our service to engage with more GP's across the borough for the benefit of their patients.

#### **6. Back 2 Health Project**

This exciting partnership initiative was launched in March 2024. It is a new volunteer led project, will provide support for patients attending ophthalmology appointments at Northwick Park Hospital.

This collaboratively led project, consist of the following partners, Brent Carers Centre, CVS Brent, and



professionals within Northwick Park Hospital and professionals within the Ophthalmology department. It brings together the voluntary sector and the health and care sectors working collaboratively to launch a service which aims to help reduce the number of missed appointments and re-admissions.

Existing data shows that the Ophthalmology Department has the greatest number of 'Did Not Attend' (DNAs), which can put patients at risk of deteriorating health, has a financial impact, and can extend overall waiting list times.

Many patients encounter barriers to attending appointments, such as lack of access to appropriate transportation, cultural or language barriers, or social and personal challenges. The aim of the project is to provide additional support to patients to help them tackle these challenges so that they can attend their scheduled appointment. If it is not possible for them to attend at the scheduled time, they will also have an opportunity to cancel in advance so the hospital can offer the appointment to the next person on the waiting list.

A team of trained volunteers will be supported by a volunteer coordinator, to ensure patients are aware of their oncoming appointments; are able to attend and supported to make alternative arrangements if they are unable to attend.

Patients on the ophthalmology waiting list will be contacted in advance of their appointment to check they are able to attend, and openly discuss any challenges that might impact their ability to get to the hospital. They may also be signposted to appropriate services if they need specialist support.

The challenge with this pioneering project will be clearly measure and evidence the cost savings materialised from the improve the attendance of appointments and reducing/eliminating non attendance. The Project will be supported by an extensive research and data analysis mechanism to measure the outcomes and impact.

#### **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 achieved significant success in raising funds to increase capacity and resources to improve delivery of our Carers Support Services and Health and Wellbeing Services.

The following successes have been achieved during 2023-24

- The launch of our Advice, Befriending and Counselling Service
- We successfully reprocured the Carers Support Service Contract and are now the main provider supporting both Adult and Young Carers in the Borough of Brent
- Courtesy of the John Lyons Charity, we have been able to appoint a Young Carers Service Manager.
- We are prioritising our efforts to address the digital barriers that many carers face in the borough.

#### **Partnership Working**

The charity continues to strengthen and build on our positive working relationship with our statutory partners, voluntary and community organisations along with other professionals and businesses. 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 surplus of £137,122 in this financial year ( 2023 deficit £33,565), 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 2024, the restricted reserves stood at £24808, and the unrestricted reserves at £186,744 a total increase of £137,122 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 continues to be important now, more 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

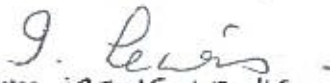
The charity has a Risk Management Policy in place. The risks that may have an impact on the functions of the charity are continually monitored. The risk management strategy continues to address the major governance, operational, financial, reputation, legal and regulatory risks which might impact upon 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 **IRENE LEWIS**  
Date **17 - XII - 2024**



**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 2024 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 United Kingdom Accounting Standards and in accordance with the Charities Act 2011 and the Charities (Accounts and reports) Regulations 2008.

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 2024 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

17/12/24.

**Brent Carers Centre**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

		Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	Notes	2024 £	2024 £	2024 £	2023 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary Income - Donations		3,732	1,654	5,386	2,720
Investment income		-	-	-	-
Provision of advice, information and support	5	733,389	-	733,389	372,650
<b>Total Incoming Resources</b>		<u>737,121</u>	<u>1,654</u>	<u>738,775</u>	<u>375,370</u>
<b>Resources expended</b>					
Costs of generating funds					
Charitable activities		593,946	-	593,946	401,288
Governance		-	7,707	7,707	7,647
<b>Total resources expended</b>	6	<u>593,946</u>	<u>7,707</u>	<u>601,653</u>	<u>408,935</u>
Net incoming resources expended for the Year		143,175	(6,053)	137,122	(33,565)
Transfers between funds		(118,367)	118,367	-	-
Funds brought forward			74,430	74,430	107,995
<b>Total Funds carried forward</b>		<u>24,808</u>	<u>186,744</u>	<u>211,552</u>	<u>74,430</u>

**Brent Carers Centre  
Balance Sheet  
as at 31 March 2024**

	Notes	2024 £	2023 £
Tangible fixed assets	7	5,759	11,006
<b>Current assets</b>			
Debtors	8	72,833	57,981
Cash at bank and in hand		220,061	95,216
		<u>292,894</u>	<u>153,197</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(87,101)</u>	<u>(89,773)</u>
<b>Net current assets</b>		205,793	63,424
<b>Total assets less current liabilities</b>		<u>211,552</u>	<u>74,430</u>
<b>Funds of the Charity</b>			
Restricted Funds		24,808	-
General Funds		186,744	74,430
<b>Total Funds</b>	11	<u>211,552</u>	<u>74,430</u>

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

Approved by the board on

17 December 2024

Director

*I. Lewis*  
IRENE LEWIS

17 - XII - 2024



**Brent Carers Centre  
Notes to the Accounts  
for the year ended 31 March 2024**

**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 under the historical cost convention in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015. The company constitutes a public benefit entity as defined by FRS 102.

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

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 2024**

**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:

	2024	2023
	£	£
Depreciation	5,247	5,247
Audit and accountancy fees		
Brookfield & Co	2,460	2,400

**4 Staff costs**

Staff costs were as follows

	2024	2023
	£	£
Salary and pension costs	336,714	185,608
Social Security costs	25,281	7,855
Other staff costs	6,866	4,199
	<u>368,861</u>	<u>197,662</u>

	2024	2023
	£	£
Numbers of full time employees or full time equivalents		
Charitable activities	10	6
Administration	1	1
	<u>11</u>	<u>7</u>

No employee had emoluments in excess of £60,000 (2023: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 2024**

**5 Analysis of Incoming Resources**

	Restricted	Unrestricted	2024 Total	2023 Total
	£	£	£	£
SMI Wellbeing Service Service	100,478	-	100,478	33,493
Mental Health Crisis	-	-	-	10,744
Research Project	15,515	-	15,515	-
Carers Hub	153,064	1,654	154,718	31,229
Triangle Young people Project	29,518	-	29,518	12,362
Health Educator Project	250,000	-	250,000	238,333
Digital Inclusion	14,859	-	14,859	24,859
NCIL Carers Inclusion	24,350	-	24,350	24,350
Parkinsons Outreach	14,065	-	14,065	-
ABC/TNLC Project	82,941	-	82,941	-
City Bridge Project	49,000	-	49,000	-
John Lyon	3,333	-	3,333	-
	<b>737,121</b>	<b>1,654</b>	<b>738,775</b>	<b>375,370</b>

**6 Analysis of Resources Expended**

	Charitable Activities	Fundraising & Publicity	Governance	Support Services	2024 Total
	£	£	£	£	£
Staff Costs	320,267	-	-	48,594	368,861
Charitable Activities	124,076	-	-	-	124,076
Grants Payable	-	-	-	-	-
Recruitment Costs	674	-	-	-	674
Staff Travel Expenses	-	-	-	1,075	1,075
Volunteer Expenses	-	-	-	-	-
Rent And Rates	-	-	-	39,793	39,793
Print, Postage and Stationaries	-	-	-	8,623	8,623
Telephone & Fax	-	-	-	10,487	10,487
IT Support & Maintenance	-	-	-	21,311	21,311
Accountancy and Audit Fees	-	-	2,460	-	2,460
Legal and Professional	-	-	-	4,146	4,146
Subscriptions	-	-	-	3,704	3,704
AGM & Directors' Expenses	-	-	-	-	-
Administration and sundry costs	-	-	-	6,381	6,381
Depreciation	-	-	5,247	-	5,247
Bank Charges	-	-	-	171	171
Staff Welfare & Training	1,526	-	-	596	2,122
Insurance	-	-	-	1,542	1,542
Publicity and Information	-	-	-	980	980
	<b>446,543</b>	<b>-</b>	<b>7,707</b>	<b>147,403</b>	<b>601,653</b>



**Brent Carers Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**7 Tangible fixed assets**

	Computer equipment	Leasehold improvements	Office Furniture	Total
	£	£	£	£
<b>Cost</b>				
Balance at 1 April 2023	21,790	33,462	27,377	82,629
Additions in the period	-	-	-	-
Balance at 31 March 2024	21,790	33,462	27,377	82,629
<b>Depreciation</b>				
Balance at 1 April 2023	19,889	24,357	27,377	71,623
Charge for the year	1,901	3,346	-	5,247
Balance at 31 March 2024	21,790	27,703	27,377	76,870
<b>Net Book Value</b>				
At 31 March 2024	-	5,759	-	5,759
At 31 March 2023	1,901	9,105	-	11,006

**8 Debtors**

	2024	2023
	£	£
Grants receivable	34,898	20,833
Deposit to landlord for 144-150 Offices	7,920	7,920
Other debtors, prepayments and accrued Income	30,015	29,228
	<u>72,833</u>	<u>57,981</u>

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

	2024	2023
	£	£
Sundry creditors	41,324	44,171
Other taxes and social security	-	3,284
Accruals and deferred Income	44,162	41,055
Pension costs	1,615	1,263
	<u>87,101</u>	<u>89,773</u>

**10 Analysis of net assets between funds**

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Fixed assets	-	5,759	5,759
Current Assets	24,808	268,086	292,894
Current Liabilities	-	(87,101)	(87,101)
	<u>24,808</u>	<u>186,744</u>	<u>211,552</u>

**Brent Carers Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**  
**11 Analysis of net assets between funds**

	At 1/4/23 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/3/24 £
<b>Restricted Funds:</b>					
SMI Wellbeing Service Service	-	100,478	41,770	(42,000)	16,708
Research Project	-	15,515	15,261	(254)	-
Carers Hub	-	153,064	141,011	(11,987)	66
Triangle Young people Project	-	29,516	28,018	(1,498)	-
Health Educator Project	-	250,000	236,620	(10,042)	3,338
Digital Inclusion	-	14,859	14,220	(639)	-
NCIL Carers Inclusion	-	24,350	20,847	(3,503)	-
Parkinsons Outreach	-	14,065	13,722	(343)	-
ABC/TNLC Project	-	82,941	39,800	(40,141)	3,000
City Bridge Project	-	49,000	41,206	(7,094)	700
John Lyon	-	3,333	1,471	(866)	996
<b>Total Restricted Funds</b>	-	<b>737,121</b>	<b>593,946</b>	<b>(118,367)</b>	<b>24,808</b>
<b>Unrestricted Funds:</b>					
General Fund	74,430	1,654	7,707	118,367	186,744
<b>Total Unrestricted Funds</b>	<b>74,430</b>	<b>1,654</b>	<b>7,707</b>	<b>118,367</b>	<b>186,744</b>
<b>Total Funds</b>	<b>74,430</b>	<b>738,775</b>	<b>601,653</b>	<b>-</b>	<b>211,552</b>

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

**SMI Wellbeing Service Service**

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

**Research Project**

Undertake Community Research which will help Brent Health Matters improve understanding of how communities use community assets eg libraries, Brent Hubs and community grants to support their health and wellbeing.

**Carers Hub**

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

**Triangle Young people Project**

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

**NCIL Carers Inclusion**

Funding provided to assist the Brent Carers Centre in the in delivering the Carers Inclusion and Wellbeing project.

**Parkinsons Outreach**

Aim is to provide an outreach service to people affected by Parkinson's from the south Asian communities

**ABC/TNLC Project**

Support the Carers advice work with one full-time Advice Worker's salary and on-costs

Befriending Service and relaunch Carers Counselling Service.

**City Bridge Project**

Support the Carers advice work with one full[1]time Advice Worker's salary and on-costs.

**John Lyon**

The salary of a P/T Young Carers Service Manager and activity costs for Young Carers in Brent.

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

Trustees received no emoluments (2023 £nil). No travel expenses were paid to Trustees in the period (2023 £nil).