

DURHAM COUNTY CARERS SUPPORT

England & Wales · Charity number 1069278

Details

Other names SEDGEFIELD LOCALITY CARERS CENTRE

Status Registered

Legal form Charitable company

Company number [03534933](#)

Registered 1998-04-24

Register [View on the Charity Commission register](#)

Contact

Address Durham County Carers Support
The Old Methodist Church
Durham Street
Spennymoor
County Durham
DL16 7AT

Phone 03000051213

Email admin@dccarers.org

Website www.dccarers.org

Activities

Objects: THE RELIEF OF NEED, HARDSHIP, POVERTY OR DISTRESS MAINLY BUT NOT EXCLUSIVELY IN THE BOROUGH OF SEDGEFIELD INCLUDING BUT WITHOUT LIMITATION THE PROMOTION AND SUPPORT OF THE HEALTH AND WELFARE OF PEOPLE ("CARERS") WITH RESPONSIBILITIES FOR CARING FOR THOSE IN NEED OF SUPPORT AND ASSISTANCE BY REASON BY AGE, INFIRMITY, DISABILITY OR POVERTY.

Activities: Durham County Carers Support offers free and confidential support, information and advice to all carers who live or care for somebody who lives in County Durham

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** BOROUGH OF SEDGEFIELD
- Durham

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|------------|-------------|----------|-----------|
| 2025-03-31 | £1,822,051 | £1,615,659 | £867,506 | 39 |
| 2024-03-31 | £1,687,233 | £1,666,646 | £661,114 | 38 |
| 2023-03-31 | £1,351,516 | £1,552,211 | £640,527 | 39 |
| 2022-03-31 | £1,439,067 | £1,396,384 | £841,222 | 38 |
| 2021-03-31 | £1,393,129 | £1,216,281 | £798,539 | 37 |

Trustees

| Name | Role | Appointed |
|-----------------------|-------|------------|
| Janet Potts | Chair | 2014-10-28 |
| AUDREY VASEY | | 2012-08-09 |
| David Hand | | 2026-01-27 |
| Karen Elizabeth Vasey | | 2024-01-30 |
| Marilyn Normanton | | 2020-02-18 |
| Marion Usher | | 2019-11-26 |
| Stephen Vasey | | 2024-10-02 |

DURHAM COUNTY CARERS SUPPORT

England & Wales - Charity number 1069278

Accounts

Charity registration number 1069278

Company registration number 03534933 (England and Wales)

DURHAM COUNTY CARERS SUPPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DURHAM COUNTY CARERS SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Potts
Mrs A Vasey
Mrs M Usher
Mrs M Normanton
Mrs V A Burnip
Mr I Briggs
Mrs K E Vasey
Mr S F Vasey

(Appointed 12 November
2024)

Charity number

1069278

Company number

03534933

Registered office

The Old Methodist Church
Durham Street
Spennymoor
Co Durham
DL16 7AT

Auditor

Allen Sykes Audit Limited
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT

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DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

A summary of the objects of the charity as set out in its governing document:

The relief of need, hardship, poverty or distress mainly but not exclusively in the County of Durham including but without limitation the promotion of support of the health and welfare of people ("Carers") with responsibilities for caring for those in need of support and assistance by reason, by age, infirmity, disability or poverty.

The purpose of the charity is contained in our "Mission Statement":

"Durham County Carers Support aims to provide a better life for Carers". On 1st July 2012 we became Durham County Carers Support following the merger of the four former Carer Centres (Derwentside Carer Centre, Durham and Chester le Street Carer Support, Easington District Carer Support and Durham Dales Action for Carers) into Sedgefield Locality Carers Centre which then changed its name. The service covers the whole of County Durham and offers support to all adults caring for someone in the County.

Our "Vision" sets out the overall long-term outcomes of the charity:

"Creating a community where Carers are recognised, valued and supported".

In setting the objects and planning the activities of the organisation, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Overall Strategy for delivering our objectives

The overall strategy for delivering the organisation's objectives is to have a clear strategic plan linked to an Operational and Development plan, ensuring that all stakeholders are consulted when developing and updating these. We focus on listening to Carers and responding to their changing needs whilst working in partnership with a wide range of stakeholders from health, social care and the voluntary and community sector. We have developed effective ways of gathering feedback and consulting with Carers and regularly review systems to ensure they are fit for purpose. In the last few years, we have developed our methods of using digital tools, face to face and in groups to listen to our service users and shape the service accordingly.

The model of delivery is based on front line generic patch-based workers supported by project workers, peer support workers and a Senior Leadership Team (SLT). We use a triage system to ensure appropriate levels of support and prioritisation are given depending on the level of need.

We use feedback, data and monitoring to ensure a process of continuous improvement is in place to overcome the challenges faced. We carried out a full survey in early 2024 and will be due to repeat this in early 2026. We have used the results of this, the consultation events in March 2024, our continuous satisfaction surveys to newly registered Carers and our outcome monitoring results to shape the service. We also gather informal feedback on an ongoing basis.

Recent results from this showed a satisfaction rating of 9.57 out of 10 and 95% would recommend the service to others, 98% said the support met their needs. Some comments such as "We are really satisfied with the help and information we received; it made life easier and bearable" "The support has been amazing, informative, helpful and empathetic" "Knowing someone is there and not feeling so isolated".

Feedback will shape the direction and shape of our planning and has already informed developments.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

A highlight of the year was in November 2024 when we were notified we had been awarded The King's Award for Voluntary Service by King Charles. This is a fantastic achievement and the equivalent for a charity of an MBE. It followed a nomination by Point North and a rigorous assessment process over many months. On 20th March His Majesty's Lord Lieutenant Mrs Sue Snowden, attended our office at Spennymoor and presented the award, a certificate and a beautiful crystal sculpture. Two representatives were then invited to the royal garden party at Buckingham Palace in June 2025.

The second huge achievement was purchasing and moving into our newly refurbished building in Spennymoor in October 2024. This was made possible by two amazing legacies from Geoffrey Stanley Walker and Silvia Dobinson. This asset goes a long way to sustain our future and ensure stability and end uncertainty that short term leases caused in the past.

The third great achievement was to win the Investors in Environment Silver award in September 2024. This shows how we take our environmental impact seriously and work hard to reduce it wherever possible.

During the year we had 3795 referrals in total between County Durham and Darlington.

Our frontline support with benefits and grants continues to be in huge demand. In Durham 682 Carers were supported to gain £2,086,826 in annual income and £399,182 in backdated awards. Grants secured were £35,070. In Darlington the second year of benefit support helped 36 Carers to gain £115,597 annually from benefits and £16,000 in backdated awards, and 37 gained grants totalling £13,122.

Working closely with DCC we delivered £205K of Household Support funding to Carers. This includes vouchers for fuel and food, funding for certain whitegoods, support with fuel debt etc. This funding comes via central government and is aimed at those households most affected by the cost-of-living crisis.

We have continued to develop our digital offer whilst keeping the face-to-face contact for vulnerable Carers who need this most. Website visits grew to over 4,200 per month in the year. Our Facebook reach is now 12,697 per month and our Facebook Carer forum now has 750 members. We have an instant messaging service via the website that dealt with over 165 requests, and we now have embraced some features of AI to support out of hours queries. We circulate a monthly update to 18,532 via email and have over 10,000 interactions on other social media such as TikTok and Instagram. We are very excited to be developing a Virtual Carer Centre to extend our offer this year.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Carers Rights and Carers Week events 2024

Carers Week 2024 was all about "Putting Carers on the map" and we did this by working with partners and our team and delivering 22 information events, stands and supporting partners events. This resulted in a surge in referrals and awareness raising. Carers Rights Day was focused on financial support from DCCS and our partners and we held 6 events and invited Carers to come along to our one stop shops. This helped prepare for the winter challenges.

Following a training survey, we developed a training plan and during the year delivered a wide range of workshops, courses and activities mostly face to face to 622 Carers across County Durham and Darlington. These were funded by a mixture of Durham County Council Care Academy, Darlington Borough Council funding, working with partners and our Carer Wellbeing fund from fundraising and donations. A mixture of in house and external trainers are sourced. The aim is to provide practical help, peer support and ways to improve health and wellbeing. All courses are evaluated, and a sample of comments include "This course was very interesting. I have used the strategies which have helped with communication between myself and my son", "I have been feeling isolated and unaware of what services are out there until I attended today" "Well presented course, relaxing and easy to follow with plenty of time to ask questions".

The Volunteer service has contributed a huge 11,796 hours of support. This includes delivering counselling to 592 Carers and the "Keeping in Touch" team calling 239 Carers, resulting in many of these getting additional support and services. A focus on developing the benefit form filling service has enabled 139 families to get support with child DLA. Our 7 support groups are now attended by an average of 100 every month.

The Hospital Discharge teams based in County Durham and Darlington acute hospitals have developed great links with front line staff and management in both areas. They have supported 280 Carers during the year and we have secured an extension on this funding to continue the work in 25/26.

Additional funding this year was secured from Ballinger Trust to enhance the volunteer service, Masonic Foundation for 2 years specialist Parent Carer support and Darlington Borough Council for specialist Parent Carer and Connecting Carer projects. Carers Trust awarded us an 18 month grant to deliver a Carer Money Matters project alongside 23 other Carer Centres nationally. This funding came from the Northern Gas Networks to offer support around fuel efficiency and debt, income maximisation and cost of living issues.

Key Statistics 2023/2024

County Durham statistics. 3273 referrals during the year. 682 supported with benefits. £2,086,826 in additional income secured as a result and £399,182 in backdated payments. 4362 Carer discount cards issued. 2639 Carer breaks funded and organised.

Darlington statistics. 522 referrals during the year. 36 Carers supported with benefits, gaining £115,597 in additional income and £16,000 in backdated awards. £13,122 secured from grants for individual Carers.

Financial review

Reserves policy

The organisation has a Reserve Policy that is reviewed on an annual basis by the Board of Trustees. The Trustees have established the policy of maintaining unrestricted funds, which are the free reserves of the Charity. The agreed level equates to between 3 and 6 months expenditure to provide sufficient funds to cover premises, management, administration and support costs. At 31 March 2025 the company held unrestricted free reserves of £511,772 which is considered to be more than adequate in relation to the requirements of the reserve policy.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

We are developing a plan to utilise our new building and make it as environmentally friendly as possible. This will enable us to continue to move towards the Green Investors in Environment award, the highest accomplishment an organisation can achieve.

We have developed an Operation and Development Plan from the Strategic Plan to inform our day to day working. This helps us monitor progress and develop individual and team actions. This is reported to our Trustee board quarterly.

In Darlington our expanded team includes a Hospital Discharge project, specialist Parent Carer support and Connecting Carers project alongside the existing Carer Support team. All these will enable us to increase the reach of the support available, work with more partners and hopefully achieve our mission to improve the life of Carers in Darlington.

In County Durham our Partnership and Engagement Coordinator has delivered 48 Carer awareness sessions to health, social care and VCS teams in the year and has a plan to continue this work. She is targeting work with GP surgeries, social care teams and voluntary sector agencies particularly when identifying areas of lower referrals.

We will be ensuring that Carers have various accessible ways to shape the service through surveys, feedback opportunities and informal routes. By listening to this we will develop our services using this lived experience.

Finally, we are continuing to develop our digital offer and reach and will be launching a virtual Carer Centre funded by Durham County Council in 2025 and an Artificial Intelligence (AI) platform funded by Carers Trust during the year. This will enable access to our resources, training and service to Carers who sign up to it, 24 hours a day.

Structure, governance and management

Governing document

Durham County Carer Support (DCCS) is a charity and a company limited by guarantee. Sedgefield Locality Carer Centre was renamed Durham County Carers Support on 1st July 2012 and the other four former Carer Centres merged into it on this date. The company was established under a Memorandum of Association, which establishes 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 members are required to contribute an amount of £1 on the winding up of the organisation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J Potts

Mrs A Vasey

Mrs M Usher

Mrs M Normanton

Mrs V A Burnip

Mr I Briggs

Mr O Oluwatuyi

(Resigned 3 June 2025)

Mrs K E Vasey

Mr S F Vasey

(Appointed 12 November 2024)

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of new Directors

The Trustees of the charity are also Directors for the purposes of company law. Under the requirements of the Memorandum and Articles of Association, at the annual general meeting one third of the directors who are subject to retirement by rotation, or the number nearest to one third, shall retire, but if there is only one director who is subject to retire by rotation, he/she shall retire. If the vacancies are not filled, the retiring directors, if willing, can be deemed to have been re-appointed.

The Articles of Association state that the Company shall use all reasonable endeavours to ensure that not less than 25% of the directors from time to time shall be service users. Currently the majority of Directors are Carers or former Carers living in County Durham thereby ensuring that the organisation is governed by representatives of those it seeks to serve.

The Board of Directors has identified key skills required by Directors and has implemented a fair recruitment process involving provision of information on the role and skills required and a formal application process for all interested parties. In an effort to maintain a broad skill mix, each Director completes a curriculum vitae of experience, positions held and skills, updated annually.

Organisational structure

The Board of Directors is elected by the membership and can comprise up to sixteen members and has responsibility for the strategic direction and policy of the company and ensuring it meets legal requirements. They have appointed staff to undertake the day to day running of the organisation led by the Chief Executive delegated to manage the day-to-day operations of the organisation. In addition to bi-monthly meetings of the Board of Directors, the Elected Officers of the Executive Board of the Board of Directors meet regularly to review policy, strategy, finance and human resource issues.

The organisation has established a senior management team involving the Chief Executive and Senior Managers to oversee development and operations, review performance information, make financial decisions within the agreed annual budget and prepare reports and recommendations for the Board of Directors.

Induction and training of Directors

All Directors have an induction and all Directors are issued with a Directors Handbook which covers their legal obligations under charity and company law, summaries of the Memorandum and Articles of Association, roles and responsibilities, organisational reporting structures and staff structures, health & safety policy and procedures information. Directors also have policy inductions on Confidentiality, Equality & Diversity, Health & Safety and Quality.

Risk Management

The Board of Directors and Management Team produce an updated risk register once a year. This follows a review of risks to which DCCS is exposed through assessing all areas of the organisation's activities. These cover governance, management, environment, operations and finance. The risk register has a rating against each risk and identifies what controls are in process and any gaps. Leads are identified and dates when actions are to be completed are set. As a contract requirement we also have a business continuity plan to show how we would continue to operate in the face of disasters or a major breakdown. In March 2021 we were successful in securing Trusted Charity award which included an external assessment of a wide range of areas, including the management of risk and Trustee and Senior Management policies and procedures.

Relationship to wider networks

Durham County Carers Support is a network member of Carers Trust, a National Charity supporting Carers and Carer Support Organisations. We have a Principles of Partnership agreement which clearly sets out each sides' responsibilities. We are also affiliated to Carers UK who lead on policy and lobbying to make positive changes for Carers. DCCS is an active member of the Northern Hub of Carers Trust Carer Centres and meets regularly regionally to share intelligence and feedback to the national networks. DCCS works in partnership with VCS organisations across County Durham through Advice in County Durham and Better Together forum. In Darlington we Chair the Darlington Carers Strategy which produces an action plan and works to deliver this.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Related Parties

None of our Directors receive remuneration or other benefit from their work with the charity. Any connection between a Director or a Senior Manager of the charity with an organisation we contract with or for must be disclosed to the full Board of Directors.

Statement of trustees' responsibilities

The trustees, who are also the directors of Durham County Carers Support for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Allen Sykes Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mrs J Potts
Trustee



Mr S F Vasey
Trustee

5 November 2025

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

Opinion

We have audited the financial statements of Durham County Carers Support (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



John P Yarrow FCA (Senior Statutory Auditor)
for and on behalf of Allen Sykes Audit Limited

6th November 2025

Chartered Accountants
Statutory Auditor

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---------------------------------------|-----------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income and endowments from: | | | | | | | |
| Donations and legacies | 4 | 880,069 | 90 | 880,159 | 871,034 | - | 871,034 |
| Charitable activities | 5 | - | 916,532 | 916,532 | 1,900 | 786,994 | 788,894 |
| Other trading activities | 6 | 11,901 | - | 11,901 | 10,358 | - | 10,358 |
| Investments | 7 | 12,012 | - | 12,012 | 8,305 | - | 8,305 |
| Other income | 8 | 1,447 | - | 1,447 | 8,642 | - | 8,642 |
| Total income | | 905,429 | 916,622 | 1,822,051 | 900,239 | 786,994 | 1,687,233 |
| Expenditure on: | | | | | | | |
| Raising funds | 9 | 2,913 | - | 2,913 | 4,738 | - | 4,738 |
| Charitable activities | 10 | 912,964 | 699,782 | 1,612,746 | 934,221 | 727,687 | 1,661,908 |
| Total expenditure | | 915,877 | 699,782 | 1,615,659 | 938,959 | 727,687 | 1,666,646 |
| Net income/(expenditure) | | (10,448) | 216,840 | 206,392 | (38,720) | 59,307 | 20,587 |
| Transfers between funds | 17 | 129,370 | (129,370) | - | 93,115 | (93,115) | - |
| Net movement in funds | 12 | 118,922 | 87,470 | 206,392 | 54,395 | (33,808) | 20,587 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2024 | | 605,208 | 55,906 | 661,114 | 550,813 | 89,714 | 640,527 |
| Fund balances at 31 March 2025 | | 724,130 | 143,376 | 867,506 | 605,208 | 55,906 | 661,114 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 18 | | 212,358 | | - |
| Current assets | | | | | |
| Stocks | 19 | 400 | | 400 | |
| Debtors | 20 | 55,910 | | 40,518 | |
| Investments | 21 | 266,756 | | 173,515 | |
| Cash at bank and in hand | | 588,032 | | 684,219 | |
| | | 911,098 | | 898,652 | |
| Creditors: amounts falling due within one year | 22 | (255,950) | | (237,538) | |
| Net current assets | | | 655,148 | | 661,114 |
| Total assets less current liabilities | | | 867,506 | | 661,114 |
| Net assets | | | 867,506 | | 661,114 |
| The funds of the charity | | | | | |
| Restricted income funds | 25 | 143,376 | | 55,906 | |
| Unrestricted funds | | 724,130 | | 605,208 | |
| | | 867,506 | | 661,114 | |

The financial statements were approved by the trustees and authorised for issue on 5 November 2025



Mrs J Potts
Trustee



Mr S F Vasey
Trustee

Company registration number 03534933 (England and Wales)

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|-----------|-----------|---------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 30 | | 199,545 | | 178,788 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (214,503) | | - | |
| Investment income received | | 12,012 | | 8,305 | |
| Net cash (used in)/generated from investing activities | | | (202,491) | | 8,305 |
| Net cash used in financing activities | | | - | | - |
| Net (decrease)/increase in cash and cash equivalents | | | (2,946) | | 187,093 |
| Cash and cash equivalents at beginning of year | | | 857,734 | | 670,641 |
| Cash and cash equivalents at end of year | | | 854,788 | | 857,734 |
| Relating to: | | | | | |
| Cash at bank and in hand | | | 588,032 | | 684,219 |
| Short term deposits included in current asset investments | | | 266,756 | | 173,515 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Durham County Carers Support is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Methodist Church, Durham Street, Spennymoor, Co Durham, DL16 7AT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|-------------------|
| Freehold land and buildings | 2% straight line |
| Fixtures, Fittings & Equipment | 15% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Company Limited by Guarantee

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

At 31 March 2025 there were 210 members (2024 - 213 members).

4 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds |
|---------------------|-----------------------|---------------------|----------------|-----------------------|
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Donations and gifts | 10,908 | 90 | 10,998 | 10,414 |
| Legacies receivable | 73,733 | - | 73,733 | 102,500 |
| Grants | 795,428 | - | 795,428 | 758,120 |
| | <u>880,069</u> | <u>90</u> | <u>880,159</u> | <u>871,034</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Donations and legacies (Continued)

Grants

| | | | | |
|---|----------------|----------|----------------|----------------|
| Durham County Council & NHS County Durham | 775,428 | - | 775,428 | 758,120 |
| Ballinger Trust | 20,000 | - | 20,000 | - |
| | <u>795,428</u> | <u>-</u> | <u>795,428</u> | <u>758,120</u> |

5 Income from charitable activities

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|----------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Carer support | | | | | | |
| Performance related grants | - | 916,532 | 916,532 | 1,900 | 786,994 | 788,894 |
| | <u>-</u> | <u>916,532</u> | <u>916,532</u> | <u>1,900</u> | <u>786,994</u> | <u>788,894</u> |

Performance related grants analysis

| | Carer support 2025 £ | Carer support 2024 £ |
|--|----------------------------|----------------------------|
| NHS Carer Break | 219,720 | 219,720 |
| Darlington Carers Support | 106,691 | 106,631 |
| Parent carer | 28,215 | 23,000 |
| DCC & NHS County Durham Resi & Opps Carer Breaks | 82,080 | 82,080 |
| PCT Mental Health | 43,451 | 43,192 |
| Durham Hospital Discharge | 70,000 | 70,000 |
| Carers Trust - Fuel poverty alleviation | 50,000 | - |
| Darlington Hospital Discharge | 35,000 | 8,750 |
| DWP Household Support | 211,500 | 185,500 |
| Other | 69,875 | 50,021 |
| | <u>916,532</u> | <u>788,894</u> |

6 Income from other trading activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|------------------------|------------------------------------|------------------------------------|
| Fundraising activities | 11,901 | 10,358 |
| | <u>11,901</u> | <u>10,358</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--------------------------|------------------------------------|------------------------------------|
| Bank Interest Receivable | 12,012 | 8,305 |

8 Other income

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--------------|------------------------------------|------------------------------------|
| Other income | 1,447 | 8,642 |

9 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|----------------------------------|------------------------------------|------------------------------------|
| Fundraising and publicity | | |
| Other fundraising costs | 2,913 | 4,738 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Expenditure on charitable activities

| | Carer support 2025 £ | Carer support 2024 £ |
|--|-------------------------------|-------------------------------|
| Direct costs | | |
| Staff costs | 257,369 | 239,521 |
| Supervision for Counselling | 2,865 | 1,328 |
| Other costs | 2,979 | 10,906 |
| Carer Breaks | 259,169 | 246,361 |
| Carer Events | 1,833 | 20,288 |
| DCC Vouchers | 151,437 | 176,059 |
| | <u>675,652</u> | <u>694,463</u> |
| Share of support and governance costs (see note 11) | | |
| Support | 932,677 | 961,896 |
| Governance | 4,417 | 5,549 |
| | <u>1,612,746</u> | <u>1,661,908</u> |
| Analysis by fund | | |
| Unrestricted funds | 912,964 | 934,221 |
| Restricted funds | 699,782 | 727,687 |
| | <u>1,612,746</u> | <u>1,661,908</u> |

11 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|--------------------------|----------------|----------------|
| Staff costs | 704,390 | 767,735 |
| Depreciation | 2,145 | 913 |
| Premises costs | 53,036 | 51,082 |
| General office costs | 76,970 | 80,660 |
| Human resources | 4,457 | 5,971 |
| Other costs | 91,679 | 55,535 |
| Governance costs | 4,417 | 5,549 |
| | <u>937,094</u> | <u>967,445</u> |
| Analysed between: | | |
| Carer support | <u>937,094</u> | <u>967,445</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

| | | |
|---|-------------------|-------------------|
| 12 Net movement in funds | 2025 | 2024 |
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the audit of the charity's financial statements | 4,200 | 5,040 |
| Depreciation of owned tangible fixed assets | 2,145 | 913 |
| | <u> </u> | <u> </u> |
| 13 Auditor's remuneration | | |
| Fees payable to the charity's auditor and associates: | | |
| | 2025 | 2024 |
| | £ | £ |
| For audit services | | |
| Audit of the financial statements of the charity | 4,200 | 5,040 |
| | <u> </u> | <u> </u> |
| 14 Trustees | | |
| None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. A total of £217 (2024 - £509) was paid during the year in respect of board expenses and training. | | |
| 15 Employees | | |
| The average monthly number of employees during the year was: | | |
| | 2025 | 2024 |
| | Number | Number |
| Charitable Activities | 25 | 24 |
| Development | 8 | 8 |
| Management & Admin | 5 | 5 |
| | <u> </u> | <u> </u> |
| Total | 38 | 37 |
| | <u> </u> | <u> </u> |
| Employment costs | 2025 | 2024 |
| | £ | £ |
| Wages and salaries | 870,669 | 915,652 |
| Social security costs | 66,313 | 67,278 |
| Other pension costs | 24,777 | 24,326 |
| | <u> </u> | <u> </u> |
| | 961,759 | 1,007,256 |
| | <u> </u> | <u> </u> |

There were no employees whose annual remuneration was more than £60,000.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

| | 2025 £ | 2024 £ |
|------------------------|-----------|-----------|
| Aggregate compensation | 84,205 | 89,658 |

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Transfers

The fund transfers relate to either transfers from restricted funds to unrestricted funds where non-monetary expenditure (e.g. management charges, etc) has been released during the year or transfers from unrestricted funds to restricted funds to cover a deficit on the fund where expenditure was greater than the income receivable. The transfers have been made in order that the restricted funds shown in the balance sheet at the year-end shows the total amount of funding remaining which has been restricted in its purpose.

18 Tangible fixed assets

| | Freehold land and buildings £ | Fixtures, Fittings & Equipment £ | Total £ |
|------------------------------------|-------------------------------------|---|------------|
| Cost | | | |
| At 1 April 2024 | - | 19,098 | 19,098 |
| Additions | 214,503 | - | 214,503 |
| Disposals | - | (19,098) | (19,098) |
| At 31 March 2025 | 214,503 | - | 214,503 |
| Depreciation and impairment | | | |
| At 1 April 2024 | - | 19,098 | 19,098 |
| Depreciation charged in the year | 2,145 | - | 2,145 |
| Eliminated in respect of disposals | - | (19,098) | (19,098) |
| At 31 March 2025 | 2,145 | - | 2,145 |
| Carrying amount | | | |
| At 31 March 2025 | 212,358 | - | 212,358 |

19 Stocks

| | 2025 £ | 2024 £ |
|-------------------------|-----------|-----------|
| General office supplies | 400 | 400 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Debtors

| | 2025 | 2024 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 11,166 | 28,477 |
| Other debtors | 40,000 | - |
| Prepayments and accrued income | 4,744 | 12,041 |
| | <u>55,910</u> | <u>40,518</u> |

21 Current asset investments

| | 2025 | 2024 |
|------------------|----------------|----------------|
| | £ | £ |
| Cash equivalents | 266,756 | 173,515 |
| | <u>266,756</u> | <u>173,515</u> |

22 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| | Notes | |
| Other taxation and social security | 15,017 | 16,504 |
| Deferred government grants | 23 210,900 | 175,500 |
| Trade creditors | 25,433 | 38,334 |
| Accruals | 4,600 | 7,200 |
| | <u>255,950</u> | <u>237,538</u> |

23 Government grants

Deferred income is included in the financial statements as follows:

| | 2025 | 2024 |
|-------------------------------------|----------------|----------------|
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | 210,900 | 175,500 |
| | <u>210,900</u> | <u>175,500</u> |
| Movements in the year: | | |
| Deferred income at 1 April 2024 | 175,500 | 175,500 |
| Released from previous periods | (175,500) | (175,500) |
| Resources deferred in the year | 210,900 | 175,500 |
| | <u>210,900</u> | <u>175,500</u> |
| Deferred income at 31 March 2025 | 210,900 | 175,500 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Retirement benefit schemes

| | 2025 | 2024 |
|---|--------|--------|
| | £ | £ |
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | 24,777 | 24,326 |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

25 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 | Incoming resources | Resources expended | Transfers | At 31 March 2025 |
|---|--------------------|-----------------------|-----------------------|------------------|---------------------|
| | £ | £ | £ | £ | £ |
| Resi & Opps Carer Breaks | 20,205 | 82,080 | (35,287) | (40,387) | 26,611 |
| Carers Trust - Fuel Poverty Alleviation | - | 50,000 | (17,515) | (8,329) | 24,156 |
| PCT Mental Health Easington | - | 43,451 | (26,872) | (12,323) | 4,256 |
| Darlington Digital | 1,940 | 11,440 | (8,606) | (4,245) | 529 |
| Carer Grant | - | 19,699 | (15,540) | - | 4,159 |
| DCC Carer Breaks | - | 219,720 | (213,629) | (6,091) | - |
| Darlington Carer Support | - | 106,781 | (86,034) | (20,011) | 736 |
| DWP Household Support | - | 211,500 | (151,437) | (14,100) | 45,963 |
| Darlington Hospital Discharge | - | 35,000 | (31,489) | (3,405) | 106 |
| Tech for Carers | - | 5,000 | (2,519) | - | 2,481 |
| Durham Hospital Discharge | 29,672 | 70,000 | (59,723) | (6,466) | 33,483 |
| PCP Mental Health | - | 15,848 | (12,773) | (3,075) | - |
| Darlington Parent Carer | - | 17,888 | (13,340) | (4,074) | 474 |
| Volunteer Welfare Benefits Project | 3,550 | - | (3,157) | (393) | - |
| Durham Parent Carer | - | 28,215 | (21,861) | (5,932) | 422 |
| Other | 539 | - | - | (539) | - |
| | <u>55,906</u> | <u>916,622</u> | <u>(699,782)</u> | <u>(129,370)</u> | <u>143,376</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Restricted funds

(Continued)

| Previous year: | At 1 April 2023 | Incoming resources | Resources expended | Transfers | At 31 March 2024 |
|---------------------------------------|--------------------|-----------------------|-----------------------|-----------------|---------------------|
| | £ | £ | £ | £ | £ |
| Resi & Opps Carer Breaks | 13,182 | 82,080 | (38,344) | (36,713) | 20,205 |
| PCT Mental Health Easington | - | 43,192 | (36,167) | (7,025) | - |
| Darlington Digital | 36 | 17,116 | (11,212) | (4,000) | 1,940 |
| Carer Grant | 7,780 | - | - | (7,780) | - |
| DCC Carer Breaks | - | 219,720 | (196,774) | (22,946) | - |
| Darlington Carer Support | - | 106,631 | (101,455) | (5,176) | - |
| DWP Household Support | - | 185,500 | (174,901) | (10,599) | - |
| Inclusion North | - | 326 | - | (326) | - |
| Darlington Hospital Discharge | - | 8,750 | (7,966) | (784) | - |
| Durham Hospital Discharge | - | 70,000 | (37,470) | (2,858) | 29,672 |
| PCP Mental Health | - | 13,545 | (9,501) | (4,044) | - |
| Darlington Parent Carer | - | 1,491 | (1,322) | (169) | - |
| Volunteer Welfare Benefits Project | - | 10,000 | (5,783) | (667) | 3,550 |
| DCC Recovery & Reset | 64,599 | - | (59,200) | (5,399) | - |
| Carers Wellbeing Fund | - | 4,728 | (13,239) | 8,511 | - |
| Durham Parent Carer | - | 23,000 | (29,807) | 6,807 | - |
| Other | 4,117 | 915 | (4,546) | 53 | 539 |
| | <u>89,714</u> | <u>786,994</u> | <u>(727,687)</u> | <u>(93,115)</u> | <u>55,906</u> |

Details of restricted funds

Resi & Opps Carer Breaks - To provide a holiday and opportunity fund for carers who qualify under a set criteria;

Carers Trust - Fuel Poverty Alleviation - To provide assistance to carers living in fuel poverty;

PCT Mental Health Easington - To provide support for carers who care for someone with a mental health condition living in the Easington locality;

Darlington Digital - To fund the connecting carers project in County Durham which aims to support carers to get online;

Carer Grant - Bursaries provided for carers;

DCC Carer Breaks - Funds to enable carers to have a break from their caring role;

Darlington Carer Support - To provide a carer support service in Darlington;

DWP Household Support - To provide support for carers in heating their homes;

Tech for Carers - To provide technology support to carers;

Inclusion North - To fund activities for carers;

Durham Hospital Discharge - To provide specialist support to carers supporting someone leaving hospital;

PCP Mental Health - To deliver transformation to mental health services in the Derwentside locality;

Darlington Parent Carer - To fund specialist support for parent carers living in Darlington;

Volunteer Welfare Benefits Project - To provide support by trained volunteers to assist with completing benefit claim forms;

DCC Recovery & Reset - To improve support for employed carers and digitally connecting them to reduce social isolation;

Carers Wellbeing Fund - To provide carer groups and events and emergency grants for carers;

Durham Parent Carer - To fund specialist support to parent carers living in County Durham;

Darlington Hospital Discharge - To provide specialist support to carers supporting someone leaving hospital;

Other - Other smaller projects.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

26 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2025 £ |
|-----------------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| Designated Fixed Asset Fund | - | - | - | 212,358 | 212,358 |
| General funds | 605,208 | 905,429 | (915,877) | (82,988) | 511,772 |
| | <u>605,208</u> | <u>905,429</u> | <u>(915,877)</u> | <u>129,370</u> | <u>724,130</u> |
| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2024 £ |
| Designated Fixed Asset Fund | 913 | - | (913) | - | - |
| General funds | 549,900 | 900,239 | (938,046) | 93,115 | 605,208 |
| | <u>550,813</u> | <u>900,239</u> | <u>(938,959)</u> | <u>93,115</u> | <u>605,208</u> |

27 Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| At 31 March 2025: | | | |
| Tangible assets | 212,358 | - | 212,358 |
| Current assets/(liabilities) | 511,772 | 143,376 | 655,148 |
| | <u>724,130</u> | <u>143,376</u> | <u>867,506</u> |
| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
| At 31 March 2024: | | | |
| Current assets/(liabilities) | 605,208 | 55,906 | 661,114 |
| | <u>605,208</u> | <u>55,906</u> | <u>661,114</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

28 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 £ | 2024 £ |
|-----------------|-----------|-----------|
| Within one year | - | 11,891 |

29 Related party transactions

Transactions with related parties

There are no related party transactions to disclose.

30 Cash generated from operations

| | 2025 £ | 2024 £ |
|---|----------------|----------------|
| Surplus for the year | 206,392 | 20,587 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (12,012) | (8,305) |
| Depreciation and impairment of tangible fixed assets | 2,145 | 913 |
| Movements in working capital: | | |
| (Increase)/decrease in debtors | (15,392) | 173,314 |
| (Decrease) in creditors | (16,988) | (7,721) |
| Increase in deferred income | 35,400 | - |
| Cash generated from operations | 199,545 | 178,788 |

31 Analysis of changes in net funds

The charity had no material debt during the year.

DURHAM COUNTY CARERS SUPPORT

England & Wales - Charity number 1069278

Accounts

Charity registration number 1069278

Company registration number 03534933 (England and Wales)

DURHAM COUNTY CARERS SUPPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DURHAM COUNTY CARERS SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Potts
Mrs A Vasey
Mrs M Usher
Mrs M Normanton
Mrs V A Burnip
Mr I Briggs
Mr O Oluwatuyi (Appointed 30 January 2024)
Mrs K E Vasey (Appointed 30 January 2024)

Charity number

1069278

Company number

03534933

Registered office

Enterprise House
Enterprise City, Meadowfield Avenue
Spennymoor
County Durham
DL16 6JF

Auditor

Allen Sykes Limited
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT

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DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

A summary of the objects of the charity as set out in its governing document:

The relief of need, hardship, poverty or distress mainly but not exclusively in the County of Durham including but without limitation the promotion of support of the health and welfare of people ("Carers") with responsibilities for caring for those in need of support and assistance by reason, by age, infirmity, disability or poverty.

The purpose of the charity is contained in our "Mission Statement":

"Durham County Carers Support aims to provide a better life for Carers". On 1st July 2012 we became Durham County Carers Support following the merger of the four former Carer Centres (Derwentside Carer Centre, Durham and Chester le Street Carer Support, Easington District Carer Support and Durham Dales Action for Carers) into Sedgefield Locality Carers Centre which then changed its name. The service covers the whole of County Durham and offers support to all adults caring for someone in the County.

Our "Vision" sets out the overall long-term outcomes of the charity:

"Creating a community where Carers are recognised, valued and supported".

In setting the objects and planning the activities of the organisation, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Overall Strategy for delivering our objectives

The overall strategy for delivering the organisation's objectives is to have a clear strategic plan linked to an Operational and Development plan, ensuring that all stakeholders are consulted when developing and updating these. We focus on listening to Carers and responding to their changing needs whilst working in partnership with a wide range of stakeholders from health, social care and the voluntary and community sector. We have developed effective ways of gathering feedback and consulting with Carers and regularly review systems to ensure they are fit for purpose. In the last few years, we have developed our methods of using digital tools, face to face and in groups to listen to our service users and shape the service accordingly.

The model of delivery is based on front line generic patch-based workers supported by project workers, peer support workers and a Senior Leadership Team (SLT).

We use feedback, data and monitoring to ensure a process of continuous improvement is in place to overcome the challenges faced. In early 2024 we asked Carers to tell us about the service they received, what works for them and what needs improving. 714 Carers took part, with 58% caring for between 51 and 100+ hours a week. 57% had been caring for at least 5 years, so very much at the heavy end of caring. Carers told us what parts of our service were most important to them and suggested improvements. Following this we held 3 consultation events attended by 125 people and invited some wider stakeholders. This enabled us to drill down on some of the issues raised. Feedback will shape the direction and shape of our planning and has already informed developments.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

The year beginning April 2023 was the first full year of getting back on a normal footing following the pandemic. We continued to offer higher levels of support around financial wellbeing as the cost-of-living crisis, fuel bills and inflation hit Carers disproportionately. During the year we had 3985 referrals in total between County Durham and Darlington.

We have continued to develop our digital offer whilst keeping the face-to-face contact for vulnerable Carers who need this most. Website visits grew 14% from 3,600 to 4,100 in the year. Online registrations during the year amounted to 892. Our Facebook reach is now over 10,000 per month and our Facebook Carer forum grew from 177 to 708 during the year. We have an instant messaging service via the website that dealt with over 540 requests, and we have now embraced some features of AI to support out of hours queries. We are very excited to be developing a Virtual Carer Centre to extend our offer this year.

Our frontline support for benefits and grants continues to be in huge demand. In Durham 639 Carers were supported to gain £2,988,051 in annual income and £784,441 in backdated awards. In Darlington the first year of benefit support helped 60 Carers who were supported to gain 28 grants totalling £7,419.

Following a training survey, we developed a training plan and during the year delivered a wide range of workshops, courses and activities, mostly face to face, to 680 Carers. These were funded by a combination of Durham County Council Care Academy, working with partners and our Carer Wellbeing fund with fundraising and donations.

"Online Pilates gave me a psychological and social benefit. It's been good to have something for me and I've really looked forward to the sessions. Online made it accessible. Thank you". "Positive approach to care course helped me to appreciate what my mother is going through with her dementia. I now feel well equipped and am keen to use the knowledge and skills I have learnt".

The Volunteer service has grown massively during the year to 14,940 hours of support. This includes delivering counselling to 617 Carers and the "Keeping in Touch" team calling 1148 Carers, resulting in many of these receiving additional support and services. A focus on developing the benefit form filling service has enabled 180 families to get support with child DLA. Our 7 support groups are now attended by an average of 120 every month.

We now have two projects intensively supporting Carers when the person they care for is in hospital and most importantly at the point of discharge and for the first few weeks after discharge. Both Durham County Council and Darlington Borough Council have funded these. Staff are based in University Hospital North Durham and Darlington Memorial Hospital several days a week and have already supported over 80 Carers.

Key Statistics 2023/2024

County Durham statistics. 3529 referrals during the year. 639 supported with benefits. £2,988,051 in additional income secured as a result and £784,441 in backdated payments. 4648 Carer discount cards issued. 2648 Carer breaks funded and organised. Grants for individual Carers totalled £13,496 and a huge £175,000 was distributed to Carers via funding from the Government through the Household Support Scheme.

Darlington statistics. 456 referrals during the year. 60 Carers supported with benefits, gaining £501,000 in additional income and £112,000 in backdated awards. £7,419 was secured from grants for individual Carers.

Financial review

Reserves policy

The organisation has a Reserve Policy that is reviewed on an annual basis by the Board of Trustees. The Trustees have established the policy of maintaining unrestricted funds, which are the free reserves of the Charity. The agreed level equates to between 3 and 6 months expenditure to provide sufficient funds to cover premises, management, administration and support costs. At 31 March 2024 the company held unrestricted free reserves of £605,208 which is considered to be more than adequate in relation to the requirements of the reserve policy.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Having secured our main contracts for Carer Support across County Durham and Darlington and carried out a mini restructure, we have used our Strategic Plan to focus on the future. We have produced an Operation and Development plan that looks at how we do this.

In Darlington we have expanded the team, and it includes a Hospital Discharge project, specialist Parent Carer support and Connecting Carers project alongside the existing Carer Support team. All these will enable us to increase the reach of the support available, work with more partners and hopefully achieve our mission to improve the life of Carers in Darlington.

In County Durham our Partnership and Engagement Coordinator will target areas of lower referrals and work with organisations to identify harder to reach communities. We are using the feedback from the Carer survey earlier this year to inform our plans and ensure Carers are communicated in the ways they find most accessible and we support them with the issues they struggle with most.

We are hugely grateful to a legacy from Geoffrey Stanley Walker that has gone a long way to help us purchase a new building in Durham Street Spennymoor. We plan to move into this by early October and this will really help us reduce our costs in the long term.

We have just commenced a new and exciting project funded by the gas networks via Carers Trust. This will enable us to offer enhanced specialist support across the whole area to target financial and fuel poverty needs. The Carer fuel poverty alleviation project is a national initiative and we will be working with 23 other areas to deliver this over the next 18 months.

We will be ensuring that Carers have various accessible ways to shape the service through surveys, feedback opportunities and informal routes. By listening to their feedback we will develop our services using this lived experience.

Finally, we are continuing to look at our digital offer and reach and hope to launch our virtual Carer Centre in late 2024. This will enable access to our resources, training and service to Carers who sign up to it, 24 hours a day.

Structure, governance and management

Governing document

Durham County Carer Support (DCCS) is a charity and a company limited by guarantee. Sedgefield Locality Carer Centre was renamed Durham County Carers Support on 1st July 2012 and the other four former Carer Centres merged into it on this date. The company was established under a Memorandum of Association, which establishes 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 members are required to contribute an amount of £1 on the winding up of the organisation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J Potts

Mrs A Vasey

Mrs M Usher

Mrs M Normanton

Mrs V A Burnip

Mr C J Ranson

(Resigned 11 September 2023)

Mr I Briggs

Mr O Oluwatuyi

(Appointed 30 January 2024)

Mrs K E Vasey

(Appointed 30 January 2024)

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of new Directors

The Trustees of the charity are also Directors for the purposes of company law. Under the requirements of the Memorandum and Articles of Association, at the annual general meeting one third of the directors who are subject to retirement by rotation, or the number nearest to one third, shall retire, but if there is only one director who is subject to retire by rotation, he/she shall retire. If the vacancies are not filled, the retiring directors, if willing, can be deemed to have been re-appointed.

The Articles of Association state that the Company shall use all reasonable endeavours to ensure that not less than 25% of the directors from time to time shall be service users. Currently the majority of Directors are Carers or former Carers living in County Durham thereby ensuring that the organisation is governed by representatives of those it seeks to serve.

The Board of Directors has identified key skills required by Directors and has implemented a fair recruitment process involving provision of information on the role and skills required and a formal application process for all interested parties. In an effort to maintain a broad skill mix, each Director completes a curriculum vitae of experience, positions held and skills, updated annually.

Organisational structure

The Board of Directors is elected by the membership and can comprise up to sixteen members and has responsibility for the strategic direction and policy of the company and ensuring it meets legal requirements. They have appointed staff to undertake the day to day running of the organisation led by the Chief Executive delegated to manage the day-to-day operations of the organisation. In addition to bi-monthly meetings of the Board of Directors, the Elected Officers of the Executive Board of the Board of Directors meet regularly to review policy, strategy, finance and human resource issues.

The organisation has established a senior management team involving the Chief Executive and Senior Managers to oversee development and operations, review performance information, make financial decisions within the agreed annual budget and prepare reports and recommendations for the Board of Directors.

Induction and training of Directors

All Directors have an induction and all Directors are issued with a Directors Handbook which covers their legal obligations under charity and company law, summaries of the Memorandum and Articles of Association, roles and responsibilities, organisational reporting structures and staff structures, health & safety policy and procedures information. Directors also have policy inductions on Confidentiality, Equality & Diversity, Health & Safety and Quality.

Risk Management

The Board of Directors and Management Team produce an updated risk register once a year. This follows a review of risks to which DCCS is exposed through assessing all areas of the organisation's activities. These cover governance, management, environment, operations and finance. The risk register has a rating against each risk and identifies what controls are in process and any gaps. Leads are identified and dates when actions are to be completed are set. As a contract requirement we also have a business continuity plan to show how we would continue to operate in the face of disasters or a major breakdown. In March 2021 we were successful in securing Trusted Charity award which included an external assessment of a wide range of areas, including the management of risk and Trustee and Senior Management policies and procedures.

Relationship to wider networks

Durham County Carers Support is a network member of Carers Trust, a National Charity supporting Carers and Carer Support Organisations. We have a Principles of Partnership agreement which clearly sets out each sides' responsibilities. We are also affiliated to Carers UK who lead on policy and lobbying to make positive changes for Carers. DCCS is an active member of the Northern Hub of Carers Trust Carer Centres and meets regularly regionally to share intelligence and feedback to the national networks. DCCS works in partnership with VCS organisations across County Durham through Advice in County Durham and Better Together forum. In Darlington we Chair the Darlington Carers Strategy which produces an action plan and works to deliver this.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Related Parties

None of our Directors receive remuneration or other benefit from their work with the charity. Any connection between a Director or a Senior Manager of the charity with an organisation we contract with or for must be disclosed to the full Board of Directors.

Statement of trustees' responsibilities

The trustees, who are also the directors of Durham County Carers Support for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Allen Sykes Limited be reappointed as auditor of the company will be put at a General Meeting.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

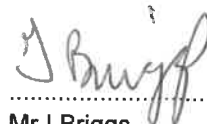
Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



.....
Mrs J Potts
Trustee



.....
Mr I Briggs
Trustee

Date: 2/10/24

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

Opinion

We have audited the financial statements of Durham County Carers Support (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



John P Yarrow FCA (Senior Statutory Auditor)
for and on behalf of Allen Sykes Limited

2 October 2024

Chartered Accountants
Statutory Auditor

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

| | | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---------------------------------------|-----------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income and endowments from: | | | | | | | |
| Donations and legacies | 4 | 871,034 | - | 871,034 | 756,713 | 110 | 756,823 |
| Charitable activities | 5 | 1,900 | 786,994 | 788,894 | - | 557,715 | 557,715 |
| Other trading activities | 6 | 10,358 | - | 10,358 | 27,700 | - | 27,700 |
| Investments | 7 | 8,305 | - | 8,305 | 3,012 | - | 3,012 |
| Other income | 8 | 8,642 | - | 8,642 | 6,266 | - | 6,266 |
| Total income | | 900,239 | 786,994 | 1,687,233 | 793,691 | 557,825 | 1,351,516 |
| Expenditure on: | | | | | | | |
| Raising funds | 9 | 4,738 | - | 4,738 | 7,385 | - | 7,385 |
| Charitable activities | 10 | 934,221 | 727,687 | 1,661,908 | 888,755 | 656,071 | 1,544,826 |
| Total expenditure | | 938,959 | 727,687 | 1,666,646 | 896,140 | 656,071 | 1,552,211 |
| Net income/(expenditure) | | (38,720) | 59,307 | 20,587 | (102,449) | (98,246) | (200,695) |
| Transfers between funds | 17 | 93,115 | (93,115) | - | 71,422 | (71,422) | - |
| Net movement in funds | 12 | 54,395 | (33,808) | 20,587 | (31,027) | (169,668) | (200,695) |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2023 | | 550,813 | 89,714 | 640,527 | 581,840 | 259,382 | 841,222 |
| Fund balances at 31 March 2024 | | 605,208 | 55,906 | 661,114 | 550,813 | 89,714 | 640,527 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


DURHAM COUNTY CARERS SUPPORT

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

| | | 2024 | | 2023 as restated | |
|---|-------|------------------|------------------------|---------------------|------------------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 18 | | - | | 913 |
| Current assets | | | | | |
| Stocks | 19 | 400 | | 400 | |
| Debtors | 20 | 40,518 | | 213,832 | |
| Investments | 21 | 173,515 | | 172,126 | |
| Cash at bank and in hand | | 684,219 | | 498,515 | |
| | | <u>898,652</u> | | <u>884,873</u> | |
| Creditors: amounts falling due within one year | 22 | <u>(237,538)</u> | | <u>(245,259)</u> | |
| Net current assets | | | 661,114 | | 639,614 |
| Total assets less current liabilities | | | <u>661,114</u> | | <u>640,527</u> |
| Net assets excluding pension liability | | | <u>661,114</u> | | <u>640,527</u> |
| | | | <u><u> </u></u> | | <u><u> </u></u> |
| The funds of the charity | | | | | |
| Restricted income funds | 25 | | 55,906 | | 89,714 |
| Unrestricted funds | | | 605,208 | | 550,813 |
| | | | <u>661,114</u> | | <u>640,527</u> |
| | | | <u><u> </u></u> | | <u><u> </u></u> |

The financial statements were approved by the trustees on 2/10/24


.....
Mrs J Potts
Trustee


.....
Mr I Briggs
Trustee

Company registration number 03534933 (England and Wales)

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---|-------|-----------|---------|--------------------|-----------|
| Cash flows from operating activities | | | | as restated | |
| Cash generated from/(absorbed by) operations | 31 | | 178,788 | | (212,204) |
| Investing activities | | | | | |
| Investment income received | | 8,305 | | 3,012 | |
| Net cash generated from investing activities | | | 8,305 | | 3,012 |
| Net cash used in financing activities | | | - | | - |
| Net increase/(decrease) in cash and cash equivalents | | | 187,093 | | (209,192) |
| Cash and cash equivalents at beginning of year | | | 670,641 | | 879,833 |
| Cash and cash equivalents at end of year | | | 857,734 | | 670,641 |
| Relating to: | | | | | |
| Cash at bank and in hand | | | 684,219 | | 498,515 |
| Short term deposits included in current asset investments | | | 173,515 | | 172,126 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Durham County Carers Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Enterprise House, Enterprise City, Meadowfield Avenue, Spennymoor, County Durham, DL16 6JF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|-------------------|
| Fixtures, Fittings & Equipment | 15% straight line |
|--------------------------------|-------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Company Limited by Guarantee

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

At 31 March 2024 there were 213 members (2023 - 247 members).

4 Donations and legacies

| | Unrestricted funds | Unrestricted funds | Restricted funds | Total |
|---------------------|-----------------------|-----------------------|---------------------|----------------|
| | 2024 | 2023 | 2023 | 2023 |
| | £ | £ | £ | £ |
| Donations and gifts | 10,414 | 5,033 | 110 | 5,143 |
| Legacies receivable | 102,500 | 480 | - | 480 |
| Grants | 758,120 | 751,200 | - | 751,200 |
| | <u>871,034</u> | <u>756,713</u> | <u>110</u> | <u>756,823</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Donations and legacies (Continued)

Grants

| | | | | |
|---|----------------|----------------|----------|----------------|
| Durham County Council & NHS County Durham | 758,120 | 751,200 | - | 751,200 |
| | <u>758,120</u> | <u>751,200</u> | <u>-</u> | <u>751,200</u> |

5 Income from charitable activities

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|----------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Carer support | | | | | | |
| Performance related grants | 1,900 | 786,994 | 788,894 | - | 557,715 | 557,715 |
| | <u>1,900</u> | <u>786,994</u> | <u>788,894</u> | <u>-</u> | <u>557,715</u> | <u>557,715</u> |

Performance related grants analysis

| | Carer support 2024 £ | Carer support 2023 £ |
|--|----------------------------|----------------------------|
| NHS Carer Break | 219,720 | 219,722 |
| Darlington Carers Support | 106,631 | 103,584 |
| DCC & NHS County Durham Resi & Opps Carer Breaks | 82,080 | 82,078 |
| PCT Mental Health | 43,192 | 42,579 |
| Durham Hospital Discharge | 70,000 | - |
| DWP Household Support | 185,500 | 40,000 |
| Other | 81,771 | 69,752 |
| | <u>788,894</u> | <u>557,715</u> |

6 Income from other trading activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|------------------------|------------------------------------|------------------------------------|
| Fundraising activities | 10,358 | 27,700 |
| | <u>10,358</u> | <u>27,700</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|--------------------------|------------------------------------|------------------------------------|
| Bank Interest Receivable | 8,305 | 3,012 |

8 Other income

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|--------------|------------------------------------|------------------------------------|
| Other income | 8,642 | 6,266 |

9 Expenditure on raising funds

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------------|------------------------------------|------------------------------------|
| Fundraising and publicity | | |
| Other fundraising costs | 4,738 | 7,385 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Expenditure on charitable activities

| | Carer support 2024 £ | Carer support 2023 £ |
|--|-------------------------------|-------------------------------|
| Direct costs | | |
| Staff costs | | |
| Travel & Subsistence | 239,521 | 245,515 |
| Supervision for Counselling | - | 1,394 |
| Other costs | 1,328 | 1,058 |
| Carer Breaks | 10,906 | 31,976 |
| Carer Events | 246,361 | 263,325 |
| DCC Vouchers | 20,288 | 17,616 |
| | 176,059 | 42,154 |
| | 694,463 | 603,038 |
| Share of support and governance costs (see note 11) | | |
| Support | 961,896 | 936,955 |
| Governance | 5,549 | 4,833 |
| | 1,661,908 | 1,544,826 |
| Analysis by fund | | |
| Unrestricted funds | 934,221 | 888,755 |
| Restricted funds | 727,687 | 656,071 |
| | 1,661,908 | 1,544,826 |

11 Support costs allocated to activities

| | 2024 £ | 2023 £ |
|--------------------------|-----------|-----------|
| Staff costs | | |
| Depreciation | 767,735 | 706,071 |
| Premises costs | 913 | 253 |
| General office costs | 51,082 | 45,555 |
| Human resources | 80,660 | 122,462 |
| Other costs | 5,971 | 2,347 |
| Governance costs | 55,535 | 60,267 |
| | 5,549 | 4,833 |
| | 967,445 | 941,788 |
| Analysed between: | | |
| Carer support | 967,445 | 941,788 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Net movement in funds

| | 2024 | 2023 |
|--|--------------|--------------|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the audit of the charity's financial statements | 5,040 | 3,600 |
| Depreciation of owned tangible fixed assets | 913 | 253 |
| | <u>5,953</u> | <u>3,853</u> |

13 Auditor's remuneration

| | 2024 | 2023 |
|---|--------------|--------------|
| | £ | £ |
| Fees payable to the charity's auditor and associates: | | |
| For audit services | 5,040 | 3,600 |
| Audit of the financial statements of the charity | <u>5,040</u> | <u>3,600</u> |

14 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. A total of £509 (2023 - £1,233) was paid during the year in respect of board expenses and training.

15 Employees

The average monthly number of employees during the year was:

| | 2024 | 2023 |
|-----------------------|-----------|-----------|
| | Number | Number |
| Charitable Activities | 24 | 25 |
| Development | 8 | 9 |
| Management & Admin | 5 | 5 |
| Total | <u>37</u> | <u>39</u> |

Employment costs

| | 2024 | 2023 |
|-----------------------|------------------|----------------|
| | £ | £ |
| Wages and salaries | 915,652 | 858,860 |
| Social security costs | 67,278 | 68,556 |
| Other pension costs | 24,326 | 24,170 |
| | <u>1,007,256</u> | <u>951,586</u> |

There were no employees whose annual remuneration was more than £60,000.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

| | 2024 | 2023 |
|------------------------|-------------------|-------------------|
| | £ | £ |
| Aggregate compensation | 89,658 | 88,116 |
| | <u> </u> | <u> </u> |

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Transfers

The fund transfers relate to either transfers from restricted funds to unrestricted funds where non-monetary expenditure (e.g. management charges, etc) has been released during the year or transfers from unrestricted funds to restricted funds to cover a deficit on the fund where expenditure was greater than the income receivable. The transfers have been made in order that the restricted funds shown in the balance sheet at the year-end shows the total amount of funding remaining which has been restricted in its purpose.

Per agreement with Durham County Council the unspent amount at 31 March 2023 on the Resi & Opps Carer Breaks restricted fund of £13,182 was transferred into the Durham Parent Carer restricted fund.

18 Tangible fixed assets

| | Fixtures, Fittings & Equipment |
|------------------------------------|--------------------------------------|
| | £ |
| Cost | |
| At 1 April 2023 | 19,098 |
| At 31 March 2024 | <u>19,098</u> |
| Depreciation and impairment | |
| At 1 April 2023 | 18,185 |
| Depreciation charged in the year | 913 |
| At 31 March 2024 | <u>19,098</u> |
| Carrying amount | |
| At 31 March 2024 | - |
| At 31 March 2023 | <u> </u> <u>913</u> |

19 Stocks

| | 2024 | 2023 |
|-------------------------|-------------------|-------------------|
| | £ | £ |
| General office supplies | 400 | 400 |
| | <u> </u> | <u> </u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

| | | | |
|---|--------------|----------------|------------------|
| 20 Debtors | | | |
| Amounts falling due within one year: | | 2024 | 2023 |
| | | £ | £ |
| Trade debtors | | 28,477 | 196,417 |
| Prepayments and accrued income | | 12,041 | 17,415 |
| | | <u>40,518</u> | <u>213,832</u> |
| 21 Current asset investments | | 2024 | 2023 |
| | | £ | as restated £ |
| Cash equivalents | | 173,515 | 172,126 |
| | | <u>173,515</u> | <u>172,126</u> |
| 22 Creditors: amounts falling due within one year | | | |
| | Notes | 2024 | 2023 |
| | | £ | £ |
| Other taxation and social security | | 16,504 | 2,975 |
| Deferred government grants | 23 | 175,500 | 175,500 |
| Trade creditors | | 38,334 | 59,462 |
| Accruals | | 7,200 | 7,322 |
| | | <u>237,538</u> | <u>245,259</u> |
| 23 Government grants | | | |
| Deferred income is included in the financial statements as follows: | | | |
| | | 2024 | 2023 |
| | | £ | £ |
| Deferred income is included within: | | | |
| Current liabilities | | 175,500 | 175,500 |
| Movements in the year: | | <u>175,500</u> | <u>15,824</u> |
| Deferred income at 1 April 2023 | | 175,500 | 15,824 |
| Released from previous periods | | (175,500) | (15,824) |
| Resources deferred in the year | | 175,500 | 175,500 |
| Deferred income at 31 March 2024 | | <u>175,500</u> | <u>175,500</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

24 Retirement benefit schemes

| Defined contribution schemes | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Charge to profit or loss in respect of defined contribution schemes | 24,326 | 24,170 |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

25 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2024 £ |
|---------------------------------------|-------------------------|----------------------------|----------------------------|-----------------|--------------------------|
| Resi & Opps Carer Breaks | 13,182 | 82,080 | (38,344) | (36,713) | 20,205 |
| PCT Mental Health Easington | - | 43,192 | (36,167) | (7,025) | - |
| Darlington Digital | 36 | 17,116 | (11,212) | (4,000) | 1,940 |
| Carer Grant | 7,780 | - | - | (7,780) | - |
| DCC Carer Breaks | - | 219,720 | (196,774) | (22,946) | - |
| Darlington Carer Support | - | 106,631 | (101,455) | (5,176) | - |
| DWP Household Support | - | 185,500 | (174,901) | (10,599) | - |
| Inclusion North | - | 326 | - | (326) | - |
| Durham Hospital Discharge | - | 70,000 | (37,470) | (2,858) | 29,672 |
| PCP Mental Health | - | 13,545 | (9,501) | (4,044) | - |
| Darlington Parent Carer | - | 1,491 | (1,322) | (169) | - |
| Volunteer Welfare Benefits Project | - | 10,000 | (5,783) | (667) | 3,550 |
| DCC Recovery & Reset | 64,599 | - | (59,200) | (5,399) | - |
| Carers Wellbeing Fund | - | 4,728 | (13,239) | 8,511 | - |
| Durham Parent Carer | - | 23,000 | (29,807) | 6,807 | - |
| Darlington Hospital Discharge | - | 8,750 | (7,966) | (784) | - |
| Other | 4,117 | 915 | (4,546) | 53 | 539 |
| | <u>89,714</u> | <u>786,994</u> | <u>(727,687)</u> | <u>(93,115)</u> | <u>55,906</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

25 Restricted funds

(Continued)

| Previous year: | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2023 £ |
|--|-------------------------|----------------------------|----------------------------|-----------------|--------------------------|
| Resi & Opps Carer Breaks | 52,800 | 82,078 | (44,413) | (77,283) | 13,182 |
| Masonic Charitable Foundation | 4,846 | - | (5,615) | 769 | - |
| PCT Mental Health Easington | 964 | 42,579 | (37,802) | (5,741) | - |
| Darlington Digital | - | 16,660 | (13,121) | (3,503) | 36 |
| Carer Grant | 7,952 | 7,388 | (7,560) | - | 7,780 |
| DCC Carer Breaks | 71,330 | 219,722 | (207,732) | (83,320) | - |
| Darlington Carer Support | 433 | 103,584 | (101,411) | (2,606) | - |
| DWP Household Support | - | 40,000 | (40,000) | - | - |
| Inclusion North | - | 5,080 | (4,428) | (652) | - |
| Connecting Carers | 33,371 | - | - | (33,371) | - |
| Debt Advice for Carers | 20,116 | - | - | (20,116) | - |
| Darlington Employer Project | 657 | - | - | (657) | - |
| Adult Social Care Discharge | - | 15,000 | (15,000) | - | - |
| DCC Infection Control | 2,872 | - | (2,908) | 36 | - |
| DCC Recovery & Reset | 9,598 | - | (105,063) | 160,064 | 64,599 |
| Mental Health Development Carer Support | 4,971 | 15,824 | (18,511) | (2,284) | - |
| Needs Led Pathway | 45,880 | - | (44,281) | (1,599) | - |
| Other | 3,592 | 9,910 | (8,226) | (1,159) | 4,117 |
| | <u>259,382</u> | <u>557,825</u> | <u>(656,071)</u> | <u>(71,422)</u> | <u>89,714</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

25 Restricted funds

(Continued)

Details of restricted funds

- Resi & Opps Carer Breaks - To provide a holiday and opportunity fund for carers who qualify under a set criteria;
- Masonic Charitable Foundation - To fund one year of specialist support for parent carers of children with disabilities and additional needs;
- PCT Mental Health Easington - To provide support for carers who care for someone with a mental health condition living in the Easington locality;
- Darlington Digital - To fund the connecting carers project in County Durham which aims to support carers to get online;
- Carer Grant - Bursaries provided for carers;
- DCC Carer Breaks - Funds to enable carers to have a break from their caring role;
- Darlington Carer Support - To provide a carer support service in Darlington;
- DWP Household Support - To provide support for carers in heating their homes;
- Inclusion North - To fund activities for carers;
- Durham Hospital Discharge - To provide specialist support to carers supporting someone leaving hospital;
- PCP Mental Health - To deliver transformation to mental health services in the Derwentside locality;
- Darlington Parent Carer - To fund specialist support for parent carers living in Darlington;
- Volunteer Welfare Benefits Project - To provide support by trained volunteers to assist with completing benefit claim forms;
- Connecting Carers - To support carers in getting online with information, advice and training in addition to funding equipment;
- Debt Advice for Carers - To fund a specialist advice service offering support to carers experiencing issues with debt;
- Darlington Employer Project - To improve support for carers employed in Darlington;
- Adult Social Care Discharge - To provide support to unpaid carers;
- DCC Infection Control - To support the organisation in reducing the risk of infection due to Covid-19;
- DCC Recovery & Reset - To improve support for employed carers and digitally connecting them to reduce social isolation;
- Carers Wellbeing Fund - To provide carer groups and events and emergency grants for carers;
- Durham Parent Carer - To fund specialist support to parent carers living in County Durham;
- Darlington Hospital Discharge - To provide specialist support to carers supporting someone leaving hospital;
- Mental Health Development Carer Support - To support carers through the discharge process from Mental Health Trusts;
- Needs Led Pathway - To support parent carers especially those whose child has been diagnosed with neuro-developmental issues (e.g. Autism, ADHD, etc);
- Other - Other smaller projects.

26 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2024 £ |
|-----------------------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Designated Fixed Asset Fund | 913 | - | (913) | - | - |
| General funds | 549,900 | 900,239 | (938,046) | 93,115 | 605,208 |
| | <u>550,813</u> | <u>900,239</u> | <u>(938,959)</u> | <u>93,115</u> | <u>605,208</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

26 Unrestricted funds

(Continued)

| Previous year: | At 1 April 2022 | Incoming resources | Resources expended | Transfers | At 31 March 2023 |
|-----------------------------|--------------------|-----------------------|-----------------------|---------------|---------------------|
| | £ | £ | £ | £ | £ |
| Designated Fixed Asset Fund | 1,166 | - | (253) | - | 913 |
| General funds | 580,674 | 793,691 | (895,887) | 71,422 | 549,900 |
| | <u>581,840</u> | <u>793,691</u> | <u>(896,140)</u> | <u>71,422</u> | <u>550,813</u> |

27 Analysis of net assets between funds

| | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 |
|------------------------------|-------------------------------|-----------------------------|----------------|
| | £ | £ | £ |
| At 31 March 2024: | | | |
| Current assets/(liabilities) | 605,208 | 55,906 | 661,114 |
| | <u>605,208</u> | <u>55,906</u> | <u>661,114</u> |
| | | | |
| | Unrestricted funds 2023 | Restricted funds 2023 | Total 2023 |
| | £ | £ | £ |
| At 31 March 2023: | | | |
| Tangible assets | 913 | - | 913 |
| Current assets/(liabilities) | 549,900 | 89,714 | 639,614 |
| | <u>550,813</u> | <u>89,714</u> | <u>640,527</u> |

28 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2024 £ | 2023 £ |
|----------------------------|---------------|---------------|
| Within one year | 11,891 | 23,782 |
| Between two and five years | - | 11,891 |
| | <u>11,891</u> | <u>35,673</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

29 Related party transactions

Transactions with related parties

Mrs V A Burnip, trustee, is a director of Vonne. Included in charitable activities expenditure is £426 (2023 - £300) in relation to services provided by Vonne. The transactions were at arms-length.

30 Prior period adjustment

A prior year adjustment has been made to reclassify bank balances held on short term deposits totalling £172,126 as current asset investments rather than bank and cash.

This adjustment is presentational and has no effect on retained earnings brought forward.

Reconciliation of changes in equity

The prior period adjustments do not give rise to any effect upon equity.

31 Cash generated from operations

| | 2024 | 2023 |
|---|----------------|------------------|
| | £ | £ |
| Surplus/(deficit) for the year | 20,587 | (200,695) |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (8,305) | (3,012) |
| Depreciation and impairment of tangible fixed assets | 913 | 253 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | 173,314 | (183,147) |
| (Decrease)/increase in creditors | (7,721) | 14,721 |
| (Decrease)/increase in deferred income | - | 159,676 |
| Cash generated from/(absorbed by) operations | <u>178,788</u> | <u>(212,204)</u> |

32 Analysis of changes in net funds

The charity had no material debt during the year.

DURHAM COUNTY CARERS SUPPORT

England & Wales - Charity number 1069278

Accounts

Charity registration number 1069278

Company registration number 03534933 (England and Wales)

**DURHAM COUNTY CARERS SUPPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

DURHAM COUNTY CARERS SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Potts
Mrs A Vasey
Mrs M Usher
Mrs M Normanton
Mrs V A Burnip
Mr C J Ranson
Mr I Briggs

(Appointed 27 September
2022)

Charity number

1069278

Company number

03534933

Registered office

Enterprise House
Enterprise City, Meadowfield Avenue
Spennymoor
County Durham
DL16 6JF

Auditor

Allen Sykes Limited
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT

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DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

A summary of the objects of the charity as set out in its governing document:

The relief of need, hardship, poverty or distress mainly but not exclusively in the County of Durham including but without limitation the promotion of support of the health and welfare of people ("Carers") with responsibilities for caring for those in need of support and assistance by reason, by age, infirmity, disability or poverty.

The purpose of the charity is contained in our "Mission Statement":

"Durham County Carers Support aims to provide a better life for Carers". On 1st July 2012 we became Durham County Carers Support following the merger of the four former Carer Centres (Derwentside Carer Centre, Durham and Chester le Street Carer Support, Easington District Carer Support and Durham Dales Action for Carers) into Sedgfield Locality Carers Centre which then changed its name. The service covers the whole of County Durham and offers support to all adults caring for someone in the County.

Our "Vision" sets out the overall long-term outcomes of the charity:

"Creating a community where Carers are recognised, valued and supported".

In setting the objects and planning the activities of the organisation, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Overall Strategy for delivering our objectives

The overall strategy for delivering the organisations objectives is to have a clear strategic plan linked to an Operational and Development plan. Ensuring that all stakeholders are consulted when developing and updating these. We focus on listening to Carers and responding to their changing needs whilst working in partnership with a wide range of stakeholders from health, social care and the voluntary and community sector. We have developed effective ways of gathering feedback and consulting with Carers and regularly review systems to ensure they are fit for purpose. In the last few years we have developed our methods of using digital tools, face to face and groups to listen to our service users and shape the service accordingly.

The model of delivery is based on front line generic patch based workers supported by a team project workers, peer support workers and a Senior Leadership Team (SLT).

The SLT use feedback, data and monitoring to ensure a process of continuous improvement is in place to overcome the challenges faced. During the year we employed an external consultant to support us in reviewing our service and producing an updated Strategic Plan. This included holding four focus groups with over 40 Carers and some volunteers. Staff and Trustees also took part in the process and helped produce the plan. In addition, the County Council conducted a review of the core contract for adult Carer support. This involved consulting with Carers, Staff, wider stakeholders, and other services. The review was very positive and showed the value and impact of the service.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The year beginning April 2022 was the start of the recovery from the pandemic. Many areas of work and home life were still being impacted but as a service DCCS began to return to pre-pandemic practices. During the year referrals steadily rose to the highest we have ever had, 4065 in total between County Durham and Darlington.

We surveyed Carers and realised there was a huge demand for face-to-face contact which led to us carefully opening up our support groups, putting on a range of events and returning to home visits when necessary. We also began new groups and restarted face to face courses, but continued to offer online Yoga and Pilates courses, monthly online support opportunities and other training.

Our Connecting Carers project in County Durham has now supported 388 Carers through one to one and group support. 123 Carers got equipment and 24 had laptops repaired. In Darlington 67 Carers have accessed one to one support including home visits, workshops, drop ins and repairs and 15 items of equipment were purchased.

Our social media and digital presence has expanded in the year. We now reach 16,864 people each month via online bulletins. We have 5,793 followers on Facebook and 3,600 visits to our website.

The Volunteer service has grown during the year with over 7000 hours of support. This includes 4000 hours of counselling and the "Keeping in Touch" team calling 1900 Carers, resulting in many of these getting additional support and services. A new team of 10 volunteers have been trained to support with child DLA forms, securing an additional £160,000 for families. The 50/50 club raised a fantastic £5,827, which ensures the counselling service costs are covered.

During the previous year we secured £45,879 funding from the NHS for a year of specialist Parent Carer support targeted at those supporting children around neurodevelopmental assessment and diagnosis. In the current year this enabled us to support 354 Carers, secure £500,000 in additional benefit income and £10,000 in grants.

A project supporting Carers around hospital discharge from specialist mental health services supported 88 Carers intensively in the first 6 weeks following discharge. This enabled a focus on finances, emotional wellbeing and support around complex conditions.

Following the review of the core contract for Carers Support for County Durham the tender was published in March 2023. We are very pleased to say that the result of this was DCCS was awarded the contract for 3 years beginning June 2023 with the possibility of this being extended for another two years after that.

Key Statistics 2022/2023

County Durham statistics: 3539 referrals during the year. 1124 Carers referred to other agencies for support. 839 supported with benefits. £3,651,626 in additional income secured as a result. 5123 Carer discount cards issued. 371 Carers attended training and learning opportunities. 2776 Carer breaks organised.

Darlington statistics: 516 referrals during the year. 73 applications to Darlington HSF funding secured. A new benefit project secured an additional £149,000 for Carers.

Financial review

The organisation has a Reserve Policy that is reviewed on an annual basis by the Board of Trustees. The Trustees have established the policy of maintaining unrestricted funds, which are the free reserves of the Charity. The agreed level equates to between 3 and 6 months expenditure to provide sufficient funds to cover premises, management, administration and support costs. At 31 March 2023 the company held unrestricted free reserves of £549,900 which are considered to be more than adequate in relation to the requirements of the reserve policy.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

The new contract for County Durham began in June 2023. We are in our 7th year of the contract for Darlington and working with the Commissioner to look at future funding. We have secured continuation funding for Connecting Carers in Darlington.

During the year we reviewed and updated our Strategic Plan. This outlines 4 overall objectives and breaks these down into goals we will be developing our Operation and Development plan for DCCS during the year. This will ensure we plan and monitor our progress against the outcomes identified.

One key area has been around improving our digital communications. Last year we launched a new website, and our Communication and Marketing Coordinator has focused on this and our social media presence and reach. This will be a key focus in the year ahead to extend our reach and ensure working Carers have access to the full range of support out of office hours.

We have been awarded funding from DCC for a two-year Hospital Discharge project for County Durham and begin the planning process with all stakeholders to ensure this improves the support for Carers at this difficult time.

We have undergone a small restructure and now have a Partnership and Engagement role and a Training and Learning role. These will support us to strengthen these areas and improve our support for Carers.

Structure, governance and management

Governing document

Durham County Carer Support (DCCS) is a charity and a company limited by guarantee. Sedgefield Locality Carer Centre was renamed Durham County Carers Support on 1st July 2012 and the other four former Carer Centres merged into it on this date. The company was established under a Memorandum of Association, which establishes 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 members are required to contribute an amount of £1 on the winding up of the organisation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J Potts

Mrs A Vasey

Mrs M Usher

Mrs M Normanton

Mrs V A Burnip

Mr C J Ranson

Mr I Briggs

(Appointed 27 September 2022)

Recruitment and appointment of new Directors

The Trustees of the charity are also Directors for the purposes of company law. Under the requirements of the Memorandum and Articles of Association, at the annual general meeting one third of the directors who are subject to retirement by rotation, or the number nearest to one third, shall retire, but if there is only one director who is subject to retire by rotation, he/she shall retire. If the vacancies are not filled, the retiring directors, if willing, can be deemed to have been re-appointed.

The Articles of Association state that the Company shall use all reasonable endeavours to ensure that not less than 25% of the directors from time to time shall be service users. Currently the majority of Directors are Carers or former Carers living in County Durham thereby ensuring that the organisation is governed by representatives of those it seeks to serve.

The Board of Directors has identified key skills required by Directors and has implemented a fair recruitment process involving provision of information on the role and skills required and a formal application process for all interested parties. In an effort to maintain a broad skill mix, each Director completes a curriculum vitae of experience, positions held and skills, updated annually.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Organisational structure

The Board of Directors is elected by the membership and can comprise up to sixteen members and has responsibility for the strategic direction and policy of the company and ensuring it meets legal requirements. They have appointed staff to undertake the day to day running of the organisation led by the Chief Executive delegated to manage the day-to-day operations of the organisation. In addition to bi-monthly meetings of the Board of Directors, the Elected Officers of the Executive Board of the Board of Directors meet regularly to review policy, strategy, finance and human resource issues.

The organisation has established a senior management team involving the Chief Executive and Senior Managers to oversee development and operations, review performance information, make financial decisions within the agreed annual budget and prepare reports and recommendations for the Board of Directors.

Induction and training of Directors

All Directors have an induction and all Directors are issued with a Directors Handbook which covers their legal obligations under charity and company law, summaries of the Memorandum and Articles of Association, roles and responsibilities, organisational reporting structures and staff structures, health & safety policy and procedures information. Directors also have policy inductions on Confidentiality, Equality & Diversity, Health & Safety and Quality.

Relationship to wider networks

Durham County Carers Support is a network member of Carers Trust, a National Charity supporting Carers and Carer Support Organisations. We have agreed a Principles of Partnership agreement which clearly sets out each sides responsibilities. We are also affiliated to Carers UK who lead on policy and lobbying to make positive changes for Carers. DCCS is an active member of the Northern Hub of Carers Trust Carer Centres and meets regularly regionally to share intelligence and feedback to the national networks. DCCS works in partnership with VCS organisations across County Durham through Advice in County Durham and Better together forum. In Darlington we Chair the Darlington Carers Strategy which produces an action plan and works to deliver this.

Risk Management

The Board of Directors and Management Team produce an updated risk register once a year. This follows a review of risks to which DCCS is exposed through assessing all areas of the organisation's activities. These cover governance, management, environment, operations and finance. The risk register has a rating against each risk and identifies what controls are in process and any gaps. Leads are identified and dates when actions are to be completed are set. As a contract requirement we also have a business continuity plan to show how we would continue to operate in the face of disasters or a major breakdown. In March 2021 we were successful in securing Trusted Charity award which included an external assessment of a wide range of areas, including the management of risk and Trustee and Senior Management policies and procedures.

Related Parties

None of our Directors receive remuneration or other benefit from their work with the charity. Any connection between a Director or a Senior Manager of the charity with an organisation we contract with or for must be disclosed to the full Board of Directors.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees, who are also the directors of Durham County Carers Support for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Allen Sykes Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mrs J Potts
Trustee

4 October 2023



Mr I Briggs
Trustee

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DURHAM COUNTY CARERS SUPPORT

Opinion

We have audited the financial statements of Durham County Carers Support (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM COUNTY CARERS SUPPORT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM COUNTY CARERS SUPPORT

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM COUNTY CARERS SUPPORT

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

J Hindmarsh

Jillian F Hindmarsh FCA Jillian Hindmarsh (Senior Statutory Auditor)
for and on behalf of Allen Sykes Limited

14th October 2023

Chartered Accountants
Statutory Auditor

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income and endowments from: | | | | | | | |
| Donations and legacies | 4 | 756,713 | 110 | 756,823 | 759,814 | - | 759,814 |
| Charitable activities | 5 | - | 557,715 | 557,715 | - | 663,038 | 663,038 |
| Other trading activities | 6 | 27,700 | - | 27,700 | 12,655 | - | 12,655 |
| Investments | 7 | 3,012 | - | 3,012 | 1,854 | - | 1,854 |
| Other income | 8 | 6,266 | - | 6,266 | 1,706 | - | 1,706 |
| Total income | | 793,691 | 557,825 | 1,351,516 | 776,029 | 663,038 | 1,439,067 |
| Expenditure on: | | | | | | | |
| Raising funds | 9 | 7,385 | - | 7,385 | 4,370 | - | 4,370 |
| Charitable activities | 10 | 888,755 | 656,071 | 1,544,826 | 798,672 | 585,826 | 1,384,498 |
| Other | 15 | - | - | - | 819 | 6,697 | 7,516 |
| Total expenditure | | 896,140 | 656,071 | 1,552,211 | 803,861 | 592,523 | 1,396,384 |
| Net (outgoing)/incoming resources before transfers | | (102,449) | (98,246) | (200,695) | (27,832) | 70,515 | 42,683 |
| Gross transfers between funds | 17 | 71,422 | (71,422) | - | 73,855 | (73,855) | - |
| Net (expenditure)/income for the year/ Net movement in funds | | (31,027) | (169,668) | (200,695) | 46,023 | (3,340) | 42,683 |
| Fund balances at 1 April 2022 | | 581,840 | 259,382 | 841,222 | 535,817 | 262,722 | 798,539 |
| Fund balances at 31 March 2023 | | 550,813 | 89,714 | 640,527 | 581,840 | 259,382 | 841,222 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|------------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 18 | | 913 | | 1,166 |
| Current assets | | | | | |
| Stocks | 19 | 400 | | 400 | |
| Debtors | 20 | 213,832 | | 30,685 | |
| Cash at bank and in hand | | 670,641 | | 879,833 | |
| | | <u>884,873</u> | | <u>910,918</u> | |
| Creditors: amounts falling due within one year | 21 | <u>(245,259)</u> | | <u>(70,862)</u> | |
| Net current assets | | | 639,614 | | 840,056 |
| Total assets less current liabilities | | | <u>640,527</u> | | <u>841,222</u> |
| Income funds | | | | | |
| Restricted funds | 24 | | 89,714 | | 259,382 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 25 | 913 | | 1,166 | |
| General unrestricted funds | | <u>549,900</u> | | <u>580,674</u> | |
| | | | <u>550,813</u> | | <u>581,840</u> |
| | | | <u>640,527</u> | | <u>841,222</u> |

The financial statements were approved by the Trustees on 4 October 2023



Mrs J Potts
Trustee



Mr I Briggs
Trustee

Company registration number 03534933

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------|----------------|-----------|----------------|
| Cash flows from operating activities | | | | | |
| Cash (absorbed by)/generated from operations | 29 | | (212,204) | | 7,722 |
| Investing activities | | | | | |
| Investment income received | | 3,012 | | 1,854 | |
| Net cash generated from investing activities | | | 3,012 | | 1,854 |
| Net cash used in financing activities | | | - | | - |
| Net (decrease)/increase in cash and cash equivalents | | | (209,192) | | 9,576 |
| Cash and cash equivalents at beginning of year | | | 879,833 | | 870,257 |
| Cash and cash equivalents at end of year | | | <u>670,641</u> | | <u>879,833</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Durham County Carers Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Enterprise House, Enterprise City, Meadowfield Avenue, Spennymoor, County Durham, DL16 6JF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|-------------------|
| Fixtures, Fittings & Equipment | 15% straight line |
|--------------------------------|-------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Company Limited by Guarantee

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

At 31 March 2023 there were 247 members (2022 - 257 members).

4 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds |
|---------------------|-----------------------|---------------------|----------------|-----------------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Donations and gifts | 5,033 | 110 | 5,143 | 7,953 |
| Legacies receivable | 480 | - | 480 | 661 |
| Grants | 751,200 | - | 751,200 | 751,200 |
| | <u>756,713</u> | <u>110</u> | <u>756,823</u> | <u>759,814</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| | | | |
|----------|--|---------------------------|---------------------------------|
| 4 | Donations and legacies | (Continued) | |
| | Grants | | |
| | Durham County Council & NHS County Durham | 751,200 | - 751,200 751,200 |
| | | <u>751,200</u> | <u>- 751,200 751,200</u> |
| | | <u><u>751,200</u></u> | <u><u>- 751,200 751,200</u></u> |
| 5 | Charitable activities | | |
| | | Carer Support 2023 | Carer Support 2022 |
| | | £ | £ |
| | Performance related grants | 557,715 | 663,038 |
| | | <u>557,715</u> | <u>663,038</u> |
| | Performance related grants | | |
| | NHS Carer Break | 219,722 | 219,722 |
| | Darlington Carers Support | 103,584 | 102,570 |
| | DCC Infection Control | - | 48,000 |
| | DCC & NHS County Durham Resi & Opps Carer Breaks | 82,078 | 82,078 |
| | PCT Mental Health | 42,579 | 41,000 |
| | Needs Led Pathway | - | 45,880 |
| | Masonic Parent Carer | - | 31,530 |
| | Connecting Carers | - | 33,371 |
| | Debt Advice for Carers | - | 20,116 |
| | DWP Household Support | 40,000 | - |
| | Other | 69,752 | 38,771 |
| | | <u>557,715</u> | <u>663,038</u> |
| | | <u><u>557,715</u></u> | <u><u>663,038</u></u> |
| 6 | Other trading activities | | |
| | | Unrestricted funds | Unrestricted funds |
| | | 2023 | 2022 |
| | | £ | £ |
| | Fundraising activities | 27,700 | 12,655 |
| | | <u>27,700</u> | <u>12,655</u> |
| | | <u><u>27,700</u></u> | <u><u>12,655</u></u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Investments

| | Unrestricted funds | Unrestricted funds |
|--------------------------|--------------------|--------------------|
| | 2023 | 2022 |
| | £ | £ |
| Bank Interest Receivable | 3,012 | 1,854 |

8 Other income

| | Unrestricted funds | Unrestricted funds |
|--------------|--------------------|--------------------|
| | 2023 | 2022 |
| | £ | £ |
| Other income | 6,266 | 1,706 |

9 Raising funds

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|--------------------|--------------------|
| | 2023 | 2022 |
| | £ | £ |
| <u>Fundraising and publicity</u> | | |
| Other fundraising costs | 7,385 | 4,370 |
| | <u>7,385</u> | <u>4,370</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Charitable activities

| | Carer Support 2023 £ | Carer Support 2022 £ |
|---|-------------------------------|-------------------------------|
| Staff costs | 245,515 | 203,666 |
| Travel & Subsistence | 1,394 | 552 |
| Supervision for Counselling | 1,058 | 1,040 |
| Other costs | 31,976 | 71,736 |
| Carer Breaks | 263,325 | 257,670 |
| Carer Events | 17,616 | 7,995 |
| DCC Vouchers | 42,154 | - |
| | <u>603,038</u> | <u>542,659</u> |
| Share of support costs (see note 11) | 936,955 | 837,327 |
| Share of governance costs (see note 11) | 4,833 | 4,512 |
| | <u>1,544,826</u> | <u>1,384,498</u> |
| Analysis by fund | | |
| Unrestricted funds | 888,755 | 798,672 |
| Restricted funds | 656,071 | 585,826 |
| | <u>1,544,826</u> | <u>1,384,498</u> |

11 Support costs

| | Support costs £ | Governance costs £ | 2023 £ | Support costs £ | Governance costs £ | 2022 £ |
|---|-----------------------|--------------------------|----------------|-----------------------|--------------------------|----------------|
| Staff costs | 706,071 | - | 706,071 | 652,327 | - | 652,327 |
| Depreciation | 253 | - | 253 | 253 | - | 253 |
| Premises costs | 45,555 | - | 45,555 | 45,899 | - | 45,899 |
| General Office Costs | 122,462 | - | 122,462 | 105,651 | - | 105,651 |
| Human Resources | 2,347 | - | 2,347 | 7,641 | - | 7,641 |
| Other costs | 60,267 | - | 60,267 | 25,556 | - | 25,556 |
| Audit fees | - | 3,600 | 3,600 | - | 3,600 | 3,600 |
| Trustees' expenses and training | - | 1,233 | 1,233 | - | 912 | 912 |
| | <u>936,955</u> | <u>4,833</u> | <u>941,788</u> | <u>837,327</u> | <u>4,512</u> | <u>841,839</u> |
| Analysed between Charitable activities | <u>936,955</u> | <u>4,833</u> | <u>941,788</u> | <u>837,327</u> | <u>4,512</u> | <u>841,839</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Auditor's remuneration

| Fees payable to the charity's auditor and associates: | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Audit of the charity's annual accounts | 3,600 | 3,600 |

13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. A total of £1,233 (2022 - £912) was paid during the year in respect of board expenses and training.

14 Employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|-----------------------|----------------|----------------|
| Charitable Activities | 25 | 24 |
| Development | 9 | 9 |
| Management & Admin | 5 | 5 |
| Total | 39 | 38 |

| Employment costs | 2023 £ | 2022 £ |
|-----------------------|-----------|-----------|
| Wages and salaries | 858,860 | 777,098 |
| Social security costs | 68,556 | 57,355 |
| Other pension costs | 24,170 | 21,540 |
| | 951,586 | 855,993 |

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £88,116 (2022:£85,490).

There were no employees whose annual remuneration was more than £60,000.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Other

| | Total | Unrestricted funds | Restricted funds | Total |
|-------------------|-------|-----------------------|---------------------|-------|
| | £ | | | £ |
| | 2023 | 2022 | 2022 | 2022 |
| Other expenditure | - | 819 | 6,697 | 7,516 |

16 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17 Transfers

The fund transfers relate to either transfers from restricted funds to unrestricted funds where non-monetary expenditure (e.g. management charges, etc) has been released during the year or transfers from unrestricted funds to restricted funds to cover a deficit on the fund where expenditure was greater than the income receivable. The transfers have been made in order that the restricted funds shown in the balance sheet at the year-end shows the total amount of funding remaining which has been restricted in its purpose.

Per agreement with Durham County Council unspent amounts as at 31 March 2022 of £52,800 and £61,326 were transferred from Resi & Opps Carer Breaks and DCC Carer Breaks respectively into DCC Recovery and Reset. The brought forward balances on Debt Advice for Carers (£20,116) & Connecting Carers (£33,371) were also transferred into DCC Recovery and Reset as they all relate to the same project.

18 Tangible fixed assets

| | Fixtures, Fittings & Equipment £ |
|------------------------------------|-------------------------------------|
| Cost | |
| At 1 April 2022 | 47,352 |
| Disposals | (28,254) |
| At 31 March 2023 | 19,098 |
| Depreciation and impairment | |
| At 1 April 2022 | 46,186 |
| Depreciation charged in the year | 253 |
| Eliminated in respect of disposals | (28,254) |
| At 31 March 2023 | 18,185 |
| Carrying amount | |
| At 31 March 2023 | 913 |
| At 31 March 2022 | 1,166 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| | | | | |
|-----------|---|--------------|-------------------|-------------------|
| 19 | Stocks | | 2023 | 2022 |
| | | | £ | £ |
| | General office supplies | | 400 | 400 |
| | | | <u> </u> | <u> </u> |
| 20 | Debtors | | 2023 | 2022 |
| | Amounts falling due within one year: | | £ | £ |
| | Trade debtors | | 196,417 | 9,089 |
| | Other debtors | | - | 2,859 |
| | Prepayments and accrued income | | 17,415 | 18,737 |
| | | | <u> </u> | <u> </u> |
| | | | 213,832 | 30,685 |
| | | | <u> </u> | <u> </u> |
| 21 | Creditors: amounts falling due within one year | | 2023 | 2022 |
| | | | £ | £ |
| | | Notes | | |
| | Other taxation and social security | | 2,975 | 8,199 |
| | Deferred government grants | 22 | 175,500 | 15,824 |
| | Trade creditors | | 59,462 | 43,479 |
| | Accruals | | 7,322 | 3,360 |
| | | | <u> </u> | <u> </u> |
| | | | 245,259 | 70,862 |
| | | | <u> </u> | <u> </u> |
| 22 | Government grants | | | |
| | Deferred income is included in the financial statements as follows: | | | |
| | | | 2023 | 2022 |
| | | | £ | £ |
| | Deferred income is included within: | | | |
| | Current liabilities | | 175,500 | 15,824 |
| | | | <u> </u> | <u> </u> |
| | Movements in the year: | | | |
| | Deferred income at 1 April 2022 | | 15,824 | 31,530 |
| | Released from previous periods | | (15,824) | (31,530) |
| | Resources deferred in the year | | 175,500 | 15,824 |
| | | | <u> </u> | <u> </u> |
| | Deferred income at 31 March 2023 | | 175,500 | 15,824 |
| | | | <u> </u> | <u> </u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £24,170 (2022 - £21,540).

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

24 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 April 2021 | | Movement in funds | | | Movement in funds | | | Balance at 31 March 2023 | |
|---|-------------------------|----------------|--------------------|--------------------|-----------------|-------------------------|--------------------|--------------------|--------------------------|---------------|
| | £ | £ | Incoming resources | Resources expended | Transfers | Balance at 1 April 2022 | Incoming resources | Resources expended | Transfers | £ |
| Resi & Opps Carer Breaks | 40,570 | 82,078 | 82,078 | (57,208) | (12,640) | 52,800 | 82,078 | (44,413) | (77,283) | 13,182 |
| Masonic Charitable Foundation | - | 31,530 | 31,530 | (27,889) | 1,205 | 4,846 | - | (5,615) | 769 | - |
| PCT Mental Health Easington | - | 41,000 | 41,000 | (35,637) | (4,399) | 964 | 42,579 | (37,802) | (5,741) | - |
| Darlington Digital | - | 9,718 | 9,718 | (9,302) | (416) | - | 16,660 | (13,121) | (3,503) | 36 |
| Carer Grant | 6,416 | 10,105 | 10,105 | (8,569) | - | 7,952 | 7,388 | (7,560) | - | 7,780 |
| DCC Carer Breaks | 73,554 | 219,722 | 219,722 | (188,109) | (33,837) | 71,330 | 219,722 | (207,732) | (83,320) | - |
| Darlington Carer Support | - | 102,570 | 102,570 | (92,145) | (9,992) | 433 | 103,584 | (101,411) | (2,606) | - |
| DWP Household Support | - | - | - | - | - | - | 40,000 | (40,000) | - | - |
| Inclusion North | - | - | - | - | - | - | 5,080 | (4,428) | (652) | - |
| Connecting Carers | - | 33,371 | 33,371 | - | - | 33,371 | - | - | (33,371) | - |
| Debt Advice for Carers | - | 20,116 | 20,116 | - | - | 20,116 | - | - | (20,116) | - |
| AAP 3 Towns | 4,047 | - | - | - | (4,047) | - | - | - | - | - |
| Darlington Employer Project | 1,173 | 11,948 | 11,948 | (10,949) | (1,515) | 657 | - | - | (657) | - |
| Adult Social Care Discharge | - | - | - | - | - | - | 15,000 | (15,000) | - | - |
| DCC Infection Control | 22,119 | 48,000 | 48,000 | (67,247) | - | 2,872 | - | (2,908) | 36 | - |
| DBC Infection Control | 6,688 | - | - | (6,697) | 9 | - | - | - | - | - |
| DCC Recovery & Reset | 75,726 | - | - | (59,588) | (6,540) | 9,598 | - | (105,063) | 160,064 | 64,599 |
| Mental Health Development Carer Support | 32,000 | - | - | (25,346) | (1,683) | 4,971 | 15,824 | (18,511) | (2,284) | - |
| Needs Led Pathway | - | 45,880 | 45,880 | - | - | 45,880 | - | (44,281) | (1,599) | - |
| Other | 429 | 7,000 | 7,000 | (3,837) | - | 3,592 | 9,910 | (8,226) | (1,159) | 4,117 |
| | <u>262,722</u> | <u>663,038</u> | <u>663,038</u> | <u>(592,523)</u> | <u>(73,855)</u> | <u>259,382</u> | <u>557,825</u> | <u>(656,071)</u> | <u>(71,422)</u> | <u>89,714</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

24 Restricted funds

(Continued)

Details of restricted funds

Rest & Opps Carer Breaks - To provide a holiday and opportunity fund for carers who qualify under a set criteria;
Masonic Charitable Foundation - To fund one year of specialist support for parent carers of children with disabilities and additional needs;
PCT Mental Health Easington - To provide support for carers who care for someone with a mental health condition living in the Easington locality;
Darlington Digital - To fund the connecting carers project in County Durham which aims to support carers to get online;
Carer Grant - Bursaries provided for carers;
DCC Carer Breaks - Funds to enable carers to have a break from their caring role;
Darlington Carer Support - To provide a carer support service in Darlington;
DWP Household Support - To provide support for carers in heating their homes;
Inclusion North - To fund activities for carers;
Connecting Carers - To support carers in getting online with information, advice and training in addition to funding equipment;
Debt Advice for Carers - To fund a specialist advice service offering support to carers experiencing issues with debt;
AAP 3 Towns - To deliver "recharge and refuel" sessions to reduce social isolation in Willington, Crook & Tow Law;
Darlington Employer Project - To improve support for carers employed in Darlington;
Adult Social Care Discharge - To provide support to unpaid carers;
DCC Infection Control - To support the organisation in reducing the risk of infection due to Covid-19;
DBC Infection Control - To support the organisation in reducing the risk of infection due to Covid-19;
DCC Recovery & Reset - To improve support for employed carers and digitally connecting them to reduce social isolation;
Mental Health Development Carer Support - To support carers through the discharge process from Mental Health Trusts;
Needs Led Pathway - To support parent carers especially those whose child has been diagnosed with neuro-developmental issues (e.g. Autism, ADHD, etc);
Other - Other smaller projects.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

25 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 April 2021 £ | Resources expended £ | Balance at 1 April 2022 £ | Resources expended 31 March 2023 £ | Balance at 31 March 2023 £ |
|-----------------------------|---------------------------------|----------------------------|---------------------------------|---|----------------------------------|
| Designated Fixed Asset Fund | 1,419 | (253) | 1,166 | (253) | 913 |
| | <u>1,419</u> | <u>(253)</u> | <u>1,166</u> | <u>(253)</u> | <u>913</u> |

26 Analysis of net assets between funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total Unrestricted funds 2023 £ | Restricted funds 2022 £ | Total 2022 £ |
|--|------------------------------------|----------------------------------|--|----------------------------------|--------------------|
| Fund balances at 31 March 2023 are represented by: | | | | | |
| Tangible assets | 913 | - | 913 | - | 1,166 |
| Current assets/(liabilities) | 549,900 | 89,714 | 639,614 | 259,382 | 840,056 |
| | <u>550,813</u> | <u>89,714</u> | <u>640,527</u> | <u>259,382</u> | <u>841,222</u> |

27 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2023 £ | 2022 £ |
|----------------------------|---------------|---------------|
| Within one year | 23,782 | 23,782 |
| Between two and five years | 11,891 | - |
| | <u>35,673</u> | <u>23,782</u> |

28 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2023 £ | 2022 £ |
|------------------------|---------------|---------------|
| Aggregate compensation | <u>88,116</u> | <u>85,490</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

28 Related party transactions (Continued)

Transactions with related parties

Mrs V A McMann, trustee, is a director of Vonne. Included in charitable activities expenditure is £300 (2022 - £60) in relation to services provided by Vonne. The transactions were at arms-length.

| 29 Cash generated from operations | 2023 £ | 2022 £ |
|---|------------------|--------------|
| (Deficit)/surplus for the year | (200,695) | 42,683 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (3,012) | (1,854) |
| Depreciation and impairment of tangible fixed assets | 253 | 253 |
| Movements in working capital: | | |
| (Increase) in debtors | (183,147) | (11,600) |
| Increase/(decrease) in creditors | 14,721 | (6,054) |
| Increase/(decrease) in deferred income | 159,676 | (15,706) |
| Cash (absorbed by)/generated from operations | (212,204) | 7,722 |
| 30 Analysis of changes in net funds | | |
| The charity had no debt during the year. | | |

DURHAM COUNTY CARERS SUPPORT

England & Wales - Charity number 1069278

Accounts

Charity registration number 1069278

Company registration number 03534933 (England and Wales)

DURHAM COUNTY CARERS SUPPORT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DURHAM COUNTY CARERS SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Potts
Mrs A Vasey
Mrs M Usher
Mrs M Normanton
Mrs V A McMann
Mr C J Ranson
Mr I Briggs

(Appointed 27 September
2022)

Charity number

1069278

Company number

03534933

Registered office

Enterprise House
Enterprise City, Meadowfield Avenue
Spennymoor
County Durham
DL16 6JF

Auditor

Allen Sykes Limited
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT

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DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

A summary of the objects of the charity as set out in its governing document:

The relief of need, hardship, poverty or distress mainly but not exclusively in the County of Durham including but without limitation the promotion of support of the health and welfare of people ("Carers") with responsibilities for caring for those in need of support and assistance by reason, by age, infirmity, disability or poverty.

The purpose of the charity is contained in our "Mission Statement":

"Durham County Carers Support aims to provide a better life for Carers". On 1st July 2012 we became Durham County Carers Support following the merger of the four former Carer Centres (Derwentside Carer Centre, Durham and Chester le Street Carer Support, Easington District Carer Support and Durham Dales Action for Carers) into Sedgfield Locality Carers Centre which then changed its name. The service covers the whole of County Durham and offers support to all adults caring for someone in the County.

Our "Vision" sets out the overall long term outcomes of the charity:

"Creating a community where Carers are recognised, valued and supported".

In setting the objects and planning the activities of the organisation, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Overall Strategy for delivering our objectives

The overall strategy for delivering the organisations objectives is to have a clear strategic plan linked to an Operational and Development plan. Ensuring that all stakeholders are consulted when developing and updating these. We focus on listening to Carers and responding to their changing needs whilst working in partnership with a wide range of stakeholders from health, social care and the voluntary and community sector. We have developed effective ways of gathering feedback and consulting with Carers and regularly review systems to ensure they are fit for purpose. In the last few years we have developed our methods of using digital tools, face to face and groups to listen to our service users and shape the service accordingly.

The model of delivery is based on front line generic patch based workers supported by a team project workers, peer support workers and a Senior Leadership Team (SLT).

The SLT use feedback, data and monitoring to ensure a process of continuous improvement is in place to overcome the challenges faced. We have continued to develop our triage system which has enabled us to prioritise those Carers most in need and reduce unnecessary home visits to those who can be supported via Phone, online and other means. We have also worked with a consultant to develop our Theory of Change and an improved system for measuring the changes and differences we make through our work. We have an outcome measurement tool to show the results.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

2021 was the second year of Covid 19, which continued to disrupt and challenge us. However, we rose to the occasion and registered exactly 2500 Carers.

We continued to deliver a wide range of courses and workshops online, with 250 Carers attending 6 sessions of Yoga or Pilates from the comfort of their home. It was clear that the usual barriers to engaging were overcome for many people. Other courses like Moving and Assisting, Positive Behaviour Support and our in house Making Sense of Caring, were all well attended. The majority of support continued to be delivered very successfully by phone, email and online. In addition to those registering we supported 3678 Carers on a one to one basis. As well as continuing to communicate around the essential subjects of vaccines, support and health messages, via a mixture of social media, hard copy newsletters and web site.

The "Keeping in Touch" project was so successful that we decided to make it permanent and increase the resources to it. This enabled us to phone over 463 vulnerable older Carers and get them a range of vital support. We began a new digital inclusion project "Connecting Carers". Working with Carers to overcome the barriers to using technology. We also delivered a successful project to support small and medium sized employers to become Carer friendly, in order to better support their staff. Over 40 employers signed up to this.

We secured funding from the Masonic Charitable Foundation to develop our specialist work with Parent Carers and to launch this type of support for the first time in Darlington.

Our Carer Wellbeing fund continued to raise money through donations and fundraising and enabled us to offer emergency funds to those who needed immediate help with a range of issues such as transport to visit someone in Hospital or a piece of equipment that was vital.

Our volunteer service continued to develop and enable us to deliver much needed 2891 hours of counselling, alongside the KIT project and restarting groups and some face to face events.

Overall, it was a very successful year, with many lessons learnt and new ways of working explored.

Key Statistics 2021/2022

On 31st March 2022 we had 21540 Carers registered with us for support in County Durham and 1904 in Darlington. During the year we carried out a database cleanse and update, which resulted in around 2000 Carers being removed from Charity log. Referrals were exactly 2500 in County Durham and 230 in Darlington. A fantastic figure of £2.8 million in additional income was gained from benefit applications. 2250 individual Carers in County Durham and 230 in Darlington, received funding via the NHS Carer Breaks funds to access a wide range of equipment and opportunities. Our satisfaction survey goes to all those who have had an initial appointment. 100% of respondents said it was easy or extremely easy to access the service, 96% would recommend DCCS to a friend or family member and 92% found the appointments helpful.

Financial review

The organisation has a Reserve Policy that is reviewed on an annual basis by the Board of Trustees. The Trustees have established the policy of maintaining unrestricted funds, which are the free reserves of the Charity. The agreed level equates to between 3 and 6 months expenditure to provide sufficient funds to cover premises, management, administration and support costs. At 31 March 2022 the company held unrestricted free reserves of £580,674 which are considered to be more than adequate in relation to the requirements of the reserve policy.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

We are currently in our 5th year of our Core Contract for supporting Carers in County Durham and our 6th year of the Core Contract for supporting Carers in Darlington. The tender for County Durham is due out later this year and for Darlington is due in later next year.

During 2022 we will be carrying out a Strategic review and producing a new Strategic plan to take us forward from 2023 to 2028. We will be working with an external consultant on this and ensuring that we engage with all stakeholders. This strategy will feed into our workplans over the next 5 years.

DCCS has signed up to the Northeast England Climate Coalition (NEECCo) to become "England's Greenest Region". We now have a team of Green Champions made up of staff and volunteers who are planning a range of measures to improve the whole organisations environmental impact.

Structure, governance and management

Governing document

Durham County Carer Support (DCCS) is a charity and a company limited by guarantee. Sedgefield Locality Carer Centre was renamed Durham County Carers Support on 1st July 2012 and the other four former Carer Centres merged into it on this date. The company was established under a Memorandum of Association, which establishes 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 members are required to contribute an amount of £1 on the winding up of the organisation.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs J Potts

Mrs S Sumpton

(Resigned 25 January 2022)

Mrs A Vasey

Mrs M Usher

Mrs M Normanton

Mrs V A McMann

Mr C J Ranson

Mr M J Doyle

(Resigned 23 July 2021)

Mr I Briggs

(Appointed 27 September 2022)

Recruitment and appointment of new Directors

The Trustees of the charity are also Directors for the purposes of company law. Under the requirements of the Memorandum and Articles of Association, at the annual general meeting one third of the directors who are subject to retirement by rotation, or the number nearest to one third, shall retire, but if there is only one director who is subject to retire by rotation, he/she shall retire. If the vacancies are not filled, the retiring directors, if willing, can be deemed to have been re-appointed.

The Articles of Association state that the Company shall use all reasonable endeavours to ensure that not less than 25% of the directors from time to time shall be service users. Currently the majority of Directors are Carers or former Carers living in County Durham thereby ensuring that the organisation is governed by representatives of those it seeks to serve.

The Board of Directors has identified key skills required by Directors and has implemented a fair recruitment process involving provision of information on the role and skills required and a formal application process for all interested parties. In an effort to maintain a broad skill mix, each Director completes a curriculum vitae of experience, positions held and skills, updated annually.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure

The Board of Directors is elected by the membership and can comprise up to sixteen members and has responsibility for the strategic direction and policy of the company and ensuring it meets legal requirements. They have appointed staff to undertake the day to day running of the organisation led by the Chief Executive delegated to manage the day-to-day operations of the organisation. In addition to bi-monthly meetings of the Board of Directors, the Elected Officers of the Executive Board of the Board of Directors meet regularly to review policy, strategy, finance and human resource issues.

The organisation has established a senior management team involving the Chief Executive and Senior Managers to oversee development and operations, review performance information, make financial decisions within the agreed annual budget and prepare reports and recommendations for the Board of Directors.

Induction and training of Directors

All Directors have an induction and all Directors are issued with a Directors Handbook which covers their legal obligations under charity and company law, summaries of the Memorandum and Articles of Association, roles and responsibilities, organisational reporting structures and staff structures, health & safety policy and procedures information. Directors also have policy inductions on Confidentiality, Equality & Diversity, Health & Safety and Quality.

Relationship to wider networks

Durham County Carers Support is a network member of Carers Trust, a National Charity supporting Carers and Carer Support Organisations. We have agreed a Principles of Partnership agreement which clearly sets out each sides responsibilities. We are also affiliated to Carers UK who lead on policy and lobbying to make positive changes for Carers. DCCS is an active member of the Northern Hub of Carers Trust Carer Centres and meets regularly regionally to share intelligence and feedback to the national networks. DCCS works in partnership with VCS organisations across County Durham through Advice in County Durham and Better together forum. In Darlington we Chair the Darlington Carers Strategy which produces an action plan and works to deliver this.

Risk Management

The Board of Directors and Management Team produce an updated risk register once a year. This follows a review of risks to which DCCS is exposed through assessing all areas of the organisation's activities. These cover governance, management, environment, operations and finance. The risk register has a rating against each risk and identifies what controls are in process and any gaps. Leads are identified and dates when actions are to be completed. As a contract requirement we also have a business continuity plan to show how we would continue to operate in the face of disasters or a major breakdown. In March 2021 we were successful in securing Trusted Charity award which included an external assessment of a wide range of areas, including the management of risk and Trustee and Senior Management policies and procedures.

Related Parties

None of our Directors receive remuneration or other benefit from their work with the charity. Any connection between a Director or a Senior Manager of the charity with an organisation we contract with or for must be disclosed to the full Board of Directors.

DURHAM COUNTY CARERS SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of trustees' responsibilities

The trustees, who are also the directors of Durham County Carers Support for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Allen Sykes Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



.....
Mrs J Potts
Trustee



.....
Mr C J Ranson
Trustee

Date: 7th October 2022

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DURHAM COUNTY CARERS SUPPORT

Opinion

We have audited the financial statements of Durham County Carers Support (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM COUNTY CARERS SUPPORT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM COUNTY CARERS SUPPORT

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

DURHAM COUNTY CARERS SUPPORT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM COUNTY CARERS SUPPORT

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

J Hindmarsh

Jillian Hindmarsh (Senior Statutory Auditor)
for and on behalf of Allen Sykes Limited

7th October 2022

Chartered Accountants
Statutory Auditor

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total Unrestricted funds 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|-------|---------------------------------|-------------------------------|---------------------------------------|---------------------------------|-------------------------------|--------------------|
| <u>Income and endowments from:</u> | | | | | | | |
| Donations and legacies | 4 | 759,814 | - | 759,814 | 824,126 | - | 824,126 |
| Charitable activities | 5 | - | 663,038 | 663,038 | - | 557,537 | 557,537 |
| Other trading activities | 6 | 12,655 | - | 12,655 | 8,685 | - | 8,685 |
| Investments | 7 | 1,854 | - | 1,854 | 2,781 | - | 2,781 |
| Other income | 8 | 1,706 | - | 1,706 | - | - | - |
| Total income | | 776,029 | 663,038 | 1,439,067 | 835,592 | 557,537 | 1,393,129 |
| <u>Expenditure on:</u> | | | | | | | |
| Raising funds | 9 | 4,370 | - | 4,370 | 2,628 | - | 2,628 |
| Charitable activities | 10 | 798,672 | 585,826 | 1,384,498 | 865,447 | 348,206 | 1,213,653 |
| Other | 15 | 819 | 6,697 | 7,516 | - | - | - |
| Total expenditure | | 803,861 | 592,523 | 1,396,384 | 868,075 | 348,206 | 1,216,281 |
| Net (outgoing)/incoming resources before transfers | | (27,832) | 70,515 | 42,683 | (32,483) | 209,331 | 176,848 |
| Gross transfers between funds | 16 | 73,855 | (73,855) | - | 50,867 | (50,867) | - |
| Net income/(expenditure) for the year/ | | | | | | | |
| Net movement in funds | | 46,023 | (3,340) | 42,683 | 18,384 | 158,464 | 176,848 |
| Fund balances at 1 April 2021 | | 535,817 | 262,722 | 798,539 | 517,433 | 104,258 | 621,691 |
| Fund balances at 31 March 2022 | | 581,840 | 259,382 | 841,222 | 535,817 | 262,722 | 798,539 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.


DURHAM COUNTY CARERS SUPPORT

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|-----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 17 | | 1,166 | | 1,419 |
| Current assets | | | | | |
| Stocks | 18 | 400 | | 400 | |
| Debtors | 19 | 30,685 | | 19,085 | |
| Cash at bank and in hand | | 879,833 | | 870,257 | |
| | | <u>910,918</u> | | <u>889,742</u> | |
| Creditors: amounts falling due within one year | 20 | <u>(70,862)</u> | | <u>(92,622)</u> | |
| Net current assets | | | 840,056 | | 797,120 |
| Total assets less current liabilities | | | <u>841,222</u> | | <u>798,539</u> |
| Income funds | | | | | |
| Restricted funds | 23 | | 259,382 | | 262,722 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 24 | 1,166 | | 1,419 | |
| General unrestricted funds | | <u>580,674</u> | | <u>534,398</u> | |
| | | | <u>581,840</u> | | <u>535,817</u> |
| | | | <u>841,222</u> | | <u>798,539</u> |

The financial statements were approved by the Trustees on 7th October 2022



 Mrs J Potts
 Trustee

.....
 Mr C J Ranson
 Trustee

Company registration number 03534933

DURHAM COUNTY CARERS SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 28 | | 7,722 | | 244,608 |
| Investing activities | | | | | |
| Investment income received | | 1,854 | | 2,781 | |
| Net cash generated from investing activities | | | 1,854 | | 2,781 |
| Net cash used in financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 9,576 | | 247,389 |
| Cash and cash equivalents at beginning of year | | | 870,257 | | 622,868 |
| Cash and cash equivalents at end of year | | | 879,833 | | 870,257 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Durham County Carers Support is a private company limited by guarantee incorporated in England and Wales. The registered office is Enterprise House, Enterprise City, Meadowfield Avenue, Spennymoor, County Durham, DL16 6JF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|-------------------|
| Fixtures, Fittings & Equipment | 15% straight line |
|--------------------------------|-------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Company Limited by Guarantee

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

At 31 March 2022 there were 257 members (2021 - 271 members).

4 Donations and legacies

| | Unrestricted funds | Unrestricted funds |
|---------------------|-----------------------|-----------------------|
| | 2022 | 2021 |
| | £ | £ |
| Donations and gifts | 7,953 | 10,343 |
| Legacies receivable | 661 | - |
| Grants | 751,200 | 813,783 |
| | <u>759,814</u> | <u>824,126</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Donations and legacies (Continued)

Grants

| | | |
|---|----------------|----------------|
| Durham County Council & NHS County Durham | 751,200 | 751,200 |
| DCC Keeping in Touch with Carers | - | 13,748 |
| DCC Covid-19 Carer Emergency Fund | - | 6,000 |
| DCC Covid-19 Support | - | 9,820 |
| DCC Parent Carers | - | 33,015 |
| | <u>751,200</u> | <u>813,783</u> |

5 Charitable activities

| | Carer Support 2022 £ | Carer Support 2021 £ |
|----------------------------|---|---|
| Performance related grants | 663,038 | 557,537 |
| | <u>663,038</u> | <u>557,537</u> |

Performance related grants

| | | |
|--|----------------|----------------|
| NHS Carer Break | 219,722 | 219,722 |
| Darlington Carers Support | 102,570 | 98,606 |
| DCC Infection Control | 48,000 | 48,000 |
| DCC & NHS County Durham Resi & Opps Carer Breaks | 82,078 | 82,078 |
| PCT Mental Health | 41,000 | 41,000 |
| Needs Led Pathway | 45,880 | 4,875 |
| Masonic Parent Carer | 31,530 | - |
| Connecting Carers | 33,371 | - |
| Debt Advice for Carers | 20,116 | - |
| Other | 38,771 | 63,256 |
| | <u>663,038</u> | <u>557,537</u> |

6 Other trading activities

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|------------------------|--|--|
| Fundraising activities | 12,655 | 8,685 |
| | <u>12,655</u> | <u>8,685</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Investments

| | Unrestricted funds | Unrestricted funds |
|--------------------------|-----------------------|-----------------------|
| | 2022 | 2021 |
| | £ | £ |
| Bank Interest Receivable | 1,854 | 2,781 |

8 Other income

| | Unrestricted funds | Total |
|--------------|-----------------------|-------|
| | 2022 | 2021 |
| | £ | £ |
| Other income | 1,706 | - |

9 Raising funds

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|-----------------------|-----------------------|
| | 2022 | 2021 |
| | £ | £ |
| <u>Fundraising and publicity</u> | | |
| Other fundraising costs | 4,370 | 2,628 |
| | 4,370 | 2,628 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Charitable activities

| | Carer Support 2022 £ | Carer Support 2021 £ |
|---|-------------------------------|-------------------------------|
| Staff costs | 203,666 | 109,021 |
| Travel & Subsistence | 552 | 848 |
| Supervision for Counselling | 1,040 | 702 |
| Other costs | 71,736 | 40,155 |
| Carer Breaks | 257,670 | 155,796 |
| Carer Events | 7,995 | 7,681 |
| | <u>542,659</u> | <u>314,203</u> |
| Share of support costs (see note 11) | 837,327 | 895,692 |
| Share of governance costs (see note 11) | 4,512 | 3,758 |
| | <u>1,384,498</u> | <u>1,213,653</u> |
| Analysis by fund | | |
| Unrestricted funds | 798,672 | 865,447 |
| Restricted funds | 585,826 | 348,206 |
| | <u>1,384,498</u> | <u>1,213,653</u> |

11 Support costs

| | Support costs £ | Governance costs £ | 2022 £ | Support costs £ | Governance costs £ | 2021 £ |
|--|-----------------------|--------------------------|----------------|-----------------------|--------------------------|----------------|
| Staff costs | 652,327 | - | 652,327 | 707,390 | - | 707,390 |
| Depreciation | 253 | - | 253 | 396 | - | 396 |
| Premises costs | 45,899 | - | 45,899 | 58,339 | - | 58,339 |
| General Office Costs | 105,651 | - | 105,651 | 104,273 | - | 104,273 |
| Human Resources | 7,641 | - | 7,641 | 1,405 | - | 1,405 |
| Other costs | 25,556 | - | 25,556 | 23,889 | - | 23,889 |
| Audit fees | - | 3,600 | 3,600 | - | 3,600 | 3,600 |
| Trustees' expenses and training | - | 912 | 912 | - | 158 | 158 |
| | <u>837,327</u> | <u>4,512</u> | <u>841,839</u> | <u>895,692</u> | <u>3,758</u> | <u>899,450</u> |
| Analysed between Charitable activities | <u>837,327</u> | <u>4,512</u> | <u>841,839</u> | <u>895,692</u> | <u>3,758</u> | <u>899,450</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Auditor's remuneration

| Fees payable to the charity's auditor and associates: | 2022 | 2021 |
|--|-------------|-------------|
| | £ | £ |
| Audit of the charity's annual accounts | 3,600 | 3,600 |

13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. A total of £912 (2021 - £158) was paid during the year in respect of board expenses and training.

14 Employees

The average monthly number of employees during the year was:

| | 2022 | 2021 |
|-----------------------|---------------|---------------|
| | Number | Number |
| Charitable Activities | 24 | 23 |
| Development | 9 | 9 |
| Management & Admin | 5 | 5 |
| Total | 38 | 37 |

| Employment costs | 2022 | 2021 |
|-------------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 777,098 | 740,858 |
| Social security costs | 57,355 | 54,298 |
| Other pension costs | 21,540 | 21,255 |
| | 855,993 | 816,411 |

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £85,490 (2021:£79,771).

There were no employees whose annual remuneration was more than £60,000.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Other

| | Unrestricted funds | Restricted funds | Total £ | Total £ |
|-------------------|-----------------------|---------------------|------------|------------|
| | 2022 | 2022 | 2022 | 2021 |
| Other expenditure | 819 | 6,697 | 7,516 | - |

16 Transfers

The fund transfers relate to either transfers from restricted funds to unrestricted funds where non-monetary expenditure (e.g. management charges, etc) has been released during the year or transfers from unrestricted funds to restricted funds to cover a deficit on the fund where expenditure was greater than the income receivable. The transfers have been made in order that the restricted funds shown in the balance sheet at the year-end shows the total amount of funding remaining which has been restricted in its purpose.

17 Tangible fixed assets

| | Fixtures, Fittings & Equipment £ |
|------------------------------------|-------------------------------------|
| Cost | |
| At 1 April 2021 | 47,352 |
| At 31 March 2022 | 47,352 |
| Depreciation and impairment | |
| At 1 April 2021 | 45,933 |
| Depreciation charged in the year | 253 |
| At 31 March 2022 | 46,186 |
| Carrying amount | |
| At 31 March 2022 | 1,166 |
| At 31 March 2021 | 1,419 |

18 Stocks

| | 2022 £ | 2021 £ |
|-------------------------|-----------|-----------|
| General office supplies | 400 | 400 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Debtors

| | 2022 | 2021 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 9,089 | 575 |
| Other debtors | 2,859 | 2,764 |
| Prepayments and accrued income | 18,737 | 15,746 |
| | <u>30,685</u> | <u>19,085</u> |

20 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| | Notes | |
| Other taxation and social security | 8,199 | 21,642 |
| Deferred government grants | 21 15,824 | 31,530 |
| Trade creditors | 43,479 | 18,919 |
| Other creditors | - | 77 |
| Accruals | 3,360 | 20,454 |
| | <u>70,862</u> | <u>92,622</u> |

21 Government grants

Deferred income is included in the financial statements as follows:

| | 2022 | 2021 |
|-------------------------------------|---------------|---------------|
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | <u>15,824</u> | <u>31,530</u> |
| Movements in the year: | | |
| Deferred income at 1 April 2021 | 31,530 | 296,265 |
| Released from previous periods | (31,530) | (296,265) |
| Resources deferred in the year | 15,824 | 31,530 |
| | <u>15,824</u> | <u>31,530</u> |
| Deferred income at 31 March 2022 | <u>15,824</u> | <u>31,530</u> |

22 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £21,540 (2021 - £21,255).

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

23 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Balance at 1 April 2020 | | Movement in funds | | | Movement in funds | | | Balance at 31 March 2022 | | |
|---|-------------------------|---------|--------------------|--------------------|-----------|-------------------------|--------------------|--------------------|--------------------------|---------|---------|
| | £ | £ | Incoming resources | Resources expended | Transfers | Balance at 1 April 2021 | Incoming resources | Resources expended | Transfers | £ | £ |
| Resi & Opps Carer Breaks | 57,068 | 82,078 | 82,078 | (30,536) | (68,040) | 40,570 | 82,078 | (57,208) | (12,640) | 52,800 | 52,800 |
| Masonic Charitable Foundation | - | - | - | - | - | - | 31,530 | (27,889) | 1,205 | 4,846 | 4,846 |
| PCT Mental Health Easington | 74 | 41,000 | 41,000 | (36,110) | (4,964) | - | 41,000 | (35,637) | (4,399) | 964 | 964 |
| Darlington Digital | - | - | - | - | - | - | 9,718 | (9,302) | (416) | - | - |
| Carer Grant | 5,329 | 4,875 | 4,875 | (3,788) | - | 6,416 | 10,105 | (8,569) | - | 7,952 | 7,952 |
| DCC Carer Breaks | 37,175 | 219,722 | 219,722 | (116,505) | (66,838) | 73,554 | 219,722 | (188,109) | (33,837) | 71,330 | 71,330 |
| Darlington Carer Support | 17 | 98,606 | 98,606 | (90,548) | (8,075) | - | 102,570 | (92,145) | (9,992) | 433 | 433 |
| DCC Carer Academy | 75 | 1,785 | 1,785 | (2,103) | 243 | - | - | - | - | - | - |
| Carers Trust - Carer Emergency Fund | - | 4,200 | 4,200 | (9,679) | 5,479 | - | - | - | - | - | - |
| Connecting Carers | - | - | - | - | - | - | 33,371 | - | - | 33,371 | 33,371 |
| Debt Advice for Carers | - | - | - | - | - | - | 20,116 | - | - | 20,116 | 20,116 |
| AAP 3 Towns | - | 7,400 | 7,400 | (3,353) | - | 4,047 | - | - | (4,047) | - | - |
| Darlington Employer Project | - | 3,982 | 3,982 | (2,809) | - | 1,173 | 11,948 | (10,949) | (1,515) | 657 | 657 |
| DCC Together Time | - | 3,500 | 3,500 | (3,501) | 1 | - | - | - | - | - | - |
| DCC Infection Control | - | 48,000 | 48,000 | (25,881) | - | 22,119 | 48,000 | (67,247) | - | 2,872 | 2,872 |
| DBC Infection Control | - | 10,000 | 10,000 | (3,312) | - | 6,688 | - | (6,697) | 9 | - | - |
| DCC Recovery & Reset | - | - | - | (16,876) | 92,602 | 75,726 | - | (59,588) | (6,540) | 9,598 | 9,598 |
| Mental Health Development Carer Support | - | 32,000 | 32,000 | - | - | 32,000 | - | (25,346) | (1,683) | 4,971 | 4,971 |
| Needs Led Pathway | - | - | - | - | - | - | 45,880 | - | - | 45,880 | 45,880 |
| Other | 4,520 | 389 | 389 | (3,205) | (1,275) | 429 | 7,000 | (3,837) | - | 3,592 | 3,592 |
| | 104,258 | 557,537 | 557,537 | (348,206) | (50,867) | 262,722 | 663,038 | (592,523) | (73,855) | 259,382 | 259,382 |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

23 Restricted funds

(Continued)

Details of restricted funds

Resi & Opps Carer Breaks - To provide a holiday and opportunity fund for carers who qualify under a set criteria;
Masonic Charitable Foundation - To fund one year of specialist support for parent carers of children with disabilities and additional needs;
PCT Mental Health Easington - To provide support for carers who care for someone with a mental health condition living in the Easington locality;
Darlington Digital - To fund the connecting carers project in County Durham which aims to support carers to get online;
Carer Grant - Bursaries provided for carers;
DCC Carer Breaks - Funds to enable carers to have a break from their caring role;
Darlington Carer Support - To provide a carer support service in Darlington;
DCC Carer Academy - To fund carer training;
Carers Trust - Carer Emergency Fund - To fund emergency purchases for carers disadvantaged by Covid-19;
Connecting Carers - To support carers in getting online with information, advice and training in addition to funding equipment;
-Debt-Advice for Carers-- To fund a specialist advice service offering support to carers experiencing issues with debt;
AAP 3 Towns - To deliver "recharge and refuel" sessions to reduce social isolation in Willington, Crook & Tow Law;
Darlington Employer Project - To improve support for carers employed in Darlington;
DCC Together Time - To fund storytelling and healthy food for parent carers in County Durham;
DCC Infection Control - To support the organisation in reducing the risk of infection due to Covid-19;
DBC Infection Control - To support the organisation in reducing the risk of infection due to Covid-19;
DCC Recovery & Reset - To improve support for employed carers and digitally connecting them to reduce social isolation;
Mental Health Development Carer Support - To support carers through the discharge process from Mental Health Trusts;
Needs Led Pathway - To support parent carers especially those whose child has been diagnosed with neuro-developmental issues (e.g. Autism, ADHD, etc);
Other - Other smaller projects.

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

24 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 April 2020 £ | Resources expended £ | Balance at 1 April 2021 £ | Resources expended 31 March 2022 £ | Balance at 31 March 2022 £ |
|-----------------------------|---------------------------------|----------------------------|---------------------------------|---|----------------------------------|
| Designated Fixed Asset Fund | 1,815 | (396) | 1,419 | (253) | 1,166 |
| | <u>1,815</u> | <u>(396)</u> | <u>1,419</u> | <u>(253)</u> | <u>1,166</u> |

25 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2022 are represented by: | | | | | | |
| Tangible assets | 1,166 | - | 1,166 | 1,419 | - | 1,419 |
| Current assets/ (liabilities) | <u>580,674</u> | <u>259,382</u> | <u>840,056</u> | <u>534,398</u> | <u>262,722</u> | <u>797,120</u> |
| | <u>581,840</u> | <u>259,382</u> | <u>841,222</u> | <u>535,817</u> | <u>262,722</u> | <u>798,539</u> |

26 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2022 £ | 2021 £ |
|-----------------|---------------|-----------|
| Within one year | <u>23,782</u> | <u>-</u> |

27 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2022 £ | 2021 £ |
|------------------------|---------------|---------------|
| Aggregate compensation | <u>85,490</u> | <u>79,771</u> |

DURHAM COUNTY CARERS SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

27 Related party transactions

(Continued)

Transactions with related parties

Mrs V A McMann, trustee, is a director of Vonne. Included in charitable activities expenditure is £60 in relation to services provided by Vonne. The transactions were at arms-length.

| 28 Cash generated from operations | 2022 £ | 2021 £ |
|---|--------------|----------------|
| Surplus for the year | 42,683 | 176,848 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (1,854) | (2,781) |
| Depreciation and impairment of tangible fixed assets | 253 | 396 |
| Movements in working capital: | | |
| (Increase)/decrease in debtors | (11,600) | 301,664 |
| (Decrease)/increase in creditors | (6,054) | 33,216 |
| (Decrease) in deferred income | (15,706) | (264,735) |
| Cash generated from operations | 7,722 | 244,608 |
| 29 Analysis of changes in net funds | | |
| The charity had no debt during the year. | | |

DURHAM COUNTY CARERS SUPPORT

England & Wales - Charity number 1069278

Accounts

COMPANY REGISTRATION NUMBER: 03534933
CHARITY REGISTRATION NUMBER: 1069278

DURHAM COUNTY CARERS SUPPORT
Company Limited by Guarantee
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

ALLEN SYKES LTD

Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

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DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Durham County Carers Support

Charity registration number 1069278

Company registration number 03534933

Principal office and registered office Enterprise House
Enterprise City
Meadowfield Avenue
Spennymoor
County Durham
DL16 6JF

THE TRUSTEES

Mr A R Passfield (Retired 20 November 2020)

Mrs J Potts

Mrs A Stobbs

(Retired 20 November 2020)

Mrs S Sumpton

Mrs A Vasey

Mrs E Whiting

(Retired 20 November 2020)

Mrs M Usher

Mrs M Normanton

Mrs V A McMann

(Appointed 20 November 2020)

Mr C J Ranson

(Appointed 20 November 2020)

Mr M J Doyle

(Appointed 20 November 2020
& Retired 23 July 2021)

AUDITOR

Allen Sykes Ltd
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

BANKERS

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

SOLICITORS

Meikles
23 Victoria Avenue
Bishop Auckland
County Durham
DL14 7NE

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Durham County Carer Support (DCCS) is a charity and a company limited by guarantee. Sedgefield Locality Carer Centre was renamed Durham County Carers Support on 1st July 2012 and the other four former Carer Centres merged into it on this date. The company was established under a Memorandum of Association, which establishes 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 members are required to contribute an amount of £1 on the winding up of the organisation.

Recruitment and appointment of new Directors

The Trustees of the charity are also Directors for the purposes of company law. Under the requirements of the Memorandum and Articles of Association, at the annual general meeting one third of the directors who are subject to retirement by rotation, or the number nearest to one third, shall retire, but if there is only one director who is subject to retire by rotation, he/she shall retire. If the vacancies are not filled, the retiring directors, if willing, can be deemed to have been re-appointed.

The Articles of Association state that the Company shall use all reasonable endeavours to ensure that not less than 25% of the directors from time to time shall be service users. Currently the majority of Directors are Carers or former Carers living in County Durham thereby ensuring that the organisation is governed by representatives of those it seeks to serve.

The Board of Directors has identified key skills required by Directors and has implemented a fair recruitment process involving provision of information on the role and skills required and a formal application process for all interested parties. In an effort to maintain a broad skill mix, each Director completes a curriculum vitae of experience, positions held and skills, updated annually.

Induction and training of Directors

All Directors have an induction and all Directors are issued with a Directors Handbook which covers their legal obligations under charity and company law, summaries of the Memorandum and Articles of Association, roles and responsibilities, organisational reporting structures and staff structures, health & safety policy and procedures information. Directors also have policy inductions on Confidentiality, Equality & Diversity, Health & Safety and Quality.

Organisational structure

The Board of Directors is elected by the membership and can comprise up to sixteen members and has responsibility for the strategic direction and policy of the company and ensuring it meets legal requirements. They have appointed staff to undertake the day to day running of the organisation led by the Chief Executive delegated to manage the day-to-day operations of the organisation. In addition to bi-monthly meetings of the Board of Directors, the Elected Officers of the Executive Board of the Board of Directors meet regularly to review policy, strategy, finance and human resource issues.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

The organisation has established a senior management team involving the Chief Executive and Senior Managers to oversee development and operations, review performance information, make financial decisions within the agreed annual budget and prepare reports and recommendations for the Board of Directors.

Membership

The membership of Durham County Carers Support includes Trustees, Carers, Former Carers and Volunteers and entitles them to a number of rights including a vote at the Annual General Meeting, to attend board meetings as an observer and to stand for election as a Trustee or make nominations for new trustees. There were 271 members registered as at 31st March 2021.

Relationship to wider networks

Durham County Carers Support is a network member of The Carers Trust, a National Charity supporting Carers and Carer Support Organisations. We have agreed a Principles of Partnership agreement which clearly sets out each sides responsibilities. We are also affiliated to Carers UK who lead on policy and lobbying to make positive changes for Carers.

Related Parties

None of our Directors receive remuneration or other benefit from their work with the charity. Any connection between a Director or a Senior Manager of the charity with an organisation we contract with or for must be disclosed to the full Board of Directors. In the current year Janet Potts has disclosed instances where another colleague from her firm has acted on behalf of the organisation in connection with legal advice to the charity.

Risk Management

The Board of Directors and Management Team produce an updated risk register once a year. This follows a review of risks to which DCCS is exposed through assessing all areas of the organisation's activities. These cover governance, management, environment, operations and finance. The risk register has a rating against each risk and identifies what controls are in process and any gaps. Leads are identified and dates when actions are to be completed. As a contract requirement we also have a business continuity plan to show how we would continue to operate in the face of disasters or a major breakdown.

OBJECTIVES AND ACTIVITIES

A summary of the objects of the charity as set out in its governing document:

The relief of need, hardship, poverty or distress mainly but not exclusively in the County of Durham including but without limitation the promotion of support of the health and welfare of people ("Carers") with responsibilities for caring for those in need of support and assistance by reason, by age, infirmity, disability or poverty.

The purpose of the charity is contained in our "Mission Statement":

"Durham County Carers Support aims to provide a better life for Carers". On 1st July 2012 we became Durham County Carers Support following the merger of the four former Carer Centres (Derwentside Carer Centre, Durham and Chester le Street Carer Support, Easington District Carer Support and Durham Dales Action for Carers) into Sedgefield Locality Carers Centre which then changed its name. The service covers the whole of County Durham and offers support to all adults caring for someone in the County.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Our "Vision" sets out the overall long term outcomes of the charity:
"Creating a community where Carers are recognised, valued and supported".

In setting the objects and planning the activities of the organisation, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Overall Strategy for delivering our objectives

The overall strategy for delivering the organisations objectives is to listen to Carers and ensure the service meets their needs. We have developed effective ways of gathering feedback and consulting with Carers and regularly review systems to ensure they are fit for purpose. The model of delivery is based on front line generic patch-based workers supported by a team of specialist workers and a Senior Leadership Team (SLT).

The SLT use feedback, data and monitoring to ensure a process of continuous improvement is in place to overcome the challenges faced. We have continued to develop our triage system which has enabled us to prioritise those Carers most in need and reduce unnecessary home visits to those who can be supported via phone and other means. We have also worked with a consultant to develop our Theory of Change and an improved system for measuring the changes and differences we make through our work. We have an outcome measurement tool to show the results.

External Factors relevant to achieving the objectives

April 2020 began with the UK facing the Covid 19 pandemic and the Country in lockdown. Carers faced the biggest challenges ever as they juggled home working, home schooling and caring roles that increased due to the majority of services closing their doors.

Nationally Carers' issues and the support they need have stayed high on the agenda with increased recognition that unpaid Carers were facing a perfect storm. Both our local authorities, the NHS and other VCS agencies worked in partnership to share information and ensure that Carers were prioritised in all sorts of ways. Additional funding was sourced from Local Authorities and Carers Trust to enable us to offer emergency funding to those most affected. We also accessed local funding for projects aimed at those most isolated such as our Keeping in Touch project. NICE (National Institute for Health and Care Excellence) published a Supporting Carers guidance document that aimed "To improve the lives of Carers by helping health and social care practitioners identify people who are caring for someone". We are working with our local authorities to ensure the guidance informs practice locally and shapes our service.

A National Integration agenda of health, social care and other agencies is being developed locally, being influenced by the NHS Long Term Plan. We are involved at all levels with this through our involvement with the development of Primary Care Networks, Teams Around the Patients and local Clinical Commissioning Groups. We are now also engaging with a wider Integrated Care System that will replace CCGs after April 2022.

Our contract with Durham County Council and the CCG is in year 4 of 5. We were very pleased to receive notification that in Darlington our 5-year contract is being extended by 2 years to end in March 2024.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Welfare reforms continue to shape changes to benefits and in turn impact on Carers and the demand for this aspect of our support. We have continued to be an active partner of "Advice in County Durham" which has enabled us to share knowledge and skills with a wide range of other agencies to overcome these challenges. The continued roll out of our work locally with the Triangle of Care initiative continues to feed into the national agenda. This involves working with the Tees Esk and Wear Valley Mental Health Trust, Carers and Patients to improve support locally.

ACHIEVEMENTS AND PERFORMANCE

Throughout the year we continued to adapt our service to ensure Carers continued to access all the support they needed, when they needed it. The focus was on telephone support but was supplemented by utilising online methods and Whatsapp when needed. Staff were mainly home based but were in offices for core functions such as post and deliveries.

We delivered a wide range of courses and fun activities using mostly Zoom. We worked with providers such as Jack Drum Arts for specialist art classes or several Yoga and Pilates tutors. We increased hugely the number of Carers able to attend training and support sessions throughout and will continue to do so in the future.

Our volunteer Counselling Service adapted immediately and expanded to deliver via phone and virtual methods, enabling a large increase in hours and Carers supported.

We secured one year of funding from Durham County Council to continue our specialist support to Parent Carers. Along with additional funding for a Keeping in Touch project, Storytime and food project and other specialist projects during the year.

In February 2021, we successfully achieved the Trusted Charity Level 1 quality mark. This quality mark is awarded after assessment of 11 areas providing external verification of the quality and credibility of our organisation. It is a nationally recognised award lasting for 3 years.

We secured funding from Carers Trust and Durham County Council to enable us to deliver emergency funding to Carers facing a crisis due to the pandemic.

We continued with our Core Services across County Durham and Darlington and are very proud of the work we did to keep Carers up to date with the ever-changing information they needed. This included securing funding for an additional hard copy newsletter, staying open over the Easter holidays, delivering PPE to those who urgently needed it, updating social media daily at times when this was crucial and in many other ways. Between January and March 2021, we saw a huge rise in referrals as many Carers wanted to access the vaccine. We held weekly meetings with public health and social care to get Carers the information they needed in the ever-changing landscape that was the vaccine roll out.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Key statistics 2020/2021

On 31st March 2021 we had 22,875 unpaid Carers registered for support in County Durham and 1759 in Darlington. Referrals are received on a daily basis with 2331 new referrals received across County Durham and in Darlington we received 354 referrals. Over the financial year Durham County Carers Support gained an additional £3,200,333.58 annual income for Carers through supporting them to access welfare benefit for both themselves and the person they care for. Durham County Carers Support arranged 1438 Breaks for Carers between 01.04.20 and 31.03.21; 111 residential Breaks and 1327 non-residential and in Darlington we arranged 175 breaks for Carers. The postcard-based satisfaction survey which is sent to all Carers who have had an appointment with a Carer Support Coordinator has provided us with the following snapshot of the quality of appointment: 100% of Carers said it was easy or extremely easy to access the service, 93% found the visits helpful and 90% would recommend us to others.

FINANCIAL REVIEW

Policies on reserves

The organisation has a Reserve Policy that is reviewed on an annual basis by the Board of Trustees. The Trustees have established the policy of maintaining unrestricted funds, which are the free reserves of the Charity. The agreed level equates to between 3 and 6 months expenditure to provide sufficient funds to cover premises, management, administration and support costs. At 31 March 2021 the company held unrestricted free reserves of £534,398 which are considered to be more than adequate in relation to the requirements of the reserve policy.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

There are no funds in deficit.

The core funding was in its third year of an agreed recurring basis by Durham County Council. Additional funds were received from Durham County Council to deliver a specialist Parent Carer Support Project, operate an Infection Control exercise and run a Keep in Touch project. We received funding through some local AAP's to fund Story Telling sessions and Recharge & refuel sessions.

Darlington Borough Council was in its fourth year of funding the Carer Support Service in Darlington, they also funded an Infection Control exercise, NHS Carer Breaks for Darlington and a working with Employers Project.

Recurring funding was also received from Durham Dales Easington & Sedgefield CCS for us to deliver a broader service in Mental Health in the Easington Area and a one-off funding agreement was secured from Tees, Esk and Wear Valley NHS Foundation Trust to assist with hospital discharge.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Fundraising Activities

Throughout 2020-21 DCCS fundraising activities were minimal due to the COVID-19 pandemic, we held one event; 'twopointsix' challenge, and we continued to run our 50:50 Lottery Club.

The investment policy and objectives, including the extent (if any) to which social, environmental or ethical considerations are taken into account.

Funds are invested in line with our Investment Policy. Trustees of the Organisation review the policy annually.

Transactions and Financial position

The financial statements are set out on pages 15 to 31. They have been prepared based on the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the provisions applicable to companies subject to the small companies regime. The trustees consider the financial performance of the charity during the year to be satisfactory. The Statement of Financial Activities shows total incoming resources for the year of £1,393,129, (an increase of approximately 10.8%) and resources expended of £1,216,281 (a decrease of approximately 3.8%) which means the charity generated a net surplus during the year of £176,848.

PLANS FOR FUTURE PERIODS

During this year we are dealing with the continued challenges caused by the pandemic. We will be reviewing our methods of delivery and learning from the last year. We need to return to face to face contact as that is one of our unique selling points. We know that many Carers have embraced online ways to engage and found courses and events fitted into their lifestyle. Whilst others felt excluded and want to return to face to face ways as soon as possible.

We have begun two projects around digital skills and supporting employers to become Carer friendly, both are exciting and much needed.

We have secured a year of funding to deliver specialist Parent Carer support across County Durham and Darlington. This includes training volunteers to fill in DLA forms for disabled children and their families.

We have secured a year's funding to trial a project supporting Carers when the person they care for is discharged from one of the mental health inpatient hospitals. This will enable us to offer specialist, intensive support for 6 weeks, to prevent re admission.

We will review and plan a return of face-to-face support groups for those who need and want this as well as continuing to expand our virtual offer.

We are planning on expanding our volunteer Counselling service to fulfil a growing need as well as continuing the Keeping in Touch project targeting the most vulnerable Carers who have been most isolated.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

We are working with Durham County Council Care Academy to deliver a wide range of courses to support Carers. We are also using funding from a range of sources to deliver other training, learning and fun opportunities to improve health and wellbeing whilst reducing isolation and increasing peer support.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2021

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr C J Ranson
Trustee

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

YEAR ENDED 31 MARCH 2021

OPINION

We have audited the financial statements of Durham County Carers Support (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT *(continued)*

YEAR ENDED 31 MARCH 2021

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT *(continued)*

YEAR ENDED 31 MARCH 2021

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT *(continued)*

YEAR ENDED 31 MARCH 2021

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT *(continued)*

YEAR ENDED 31 MARCH 2021

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

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

Jillian Hindmarsh (Senior Statutory Auditor)

For and on behalf of
Allen Sykes Ltd
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

| | | Unrestricted funds | 2021 Restricted funds | Total funds | 2020 Total funds |
|--------------------------------------|-------|-----------------------|-----------------------------|-------------------------|---------------------|
| | Note | £ | £ | £ | £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 824,126 | – | 824,126 | 765,835 |
| Charitable activities | 6 | – | 557,537 | 557,537 | 474,055 |
| Other trading activities | 7 | 8,685 | – | 8,685 | 11,407 |
| Investment income | 8 | 2,781 | – | 2,781 | 5,506 |
| Other income | 9 | – | – | – | 337 |
| Total income | | <u>835,592</u> | <u>557,537</u> | <u>1,393,129</u> | <u>1,257,140</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of other trading activities | 10 | 2,628 | – | 2,628 | 3,773 |
| Expenditure on charitable activities | 11,12 | 865,447 | 348,206 | 1,213,653 | 1,260,218 |
| Total expenditure | | <u>868,075</u> | <u>348,206</u> | <u>1,216,281</u> | <u>1,263,991</u> |
| Net income/(expenditure) | | <u>(32,483)</u> | <u>209,331</u> | <u>176,848</u> | <u>(6,851)</u> |
| Transfers between funds | | 50,867 | (50,867) | – | – |
| Net movement in funds | | <u>18,384</u> | <u>158,464</u> | <u>176,848</u> | <u>(6,851)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 517,433 | 104,258 | 621,691 | 628,542 |
| Total funds carried forward | | <u>535,817</u> | <u>262,722</u> | <u>798,539</u> | <u>621,691</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 31 form part of these financial statements.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2021

| | Note | 2021 £ | 2020 £ |
|---|------|----------------|-----------|
| FIXED ASSETS | | | |
| Tangible fixed assets | 19 | 1,419 | 1,815 |
| CURRENT ASSETS | | | |
| Stocks | 20 | 400 | 400 |
| Debtors | 21 | 19,085 | 320,749 |
| Cash at bank and in hand | | 870,257 | 622,868 |
| | | <u>889,742</u> | 944,017 |
| CREDITORS: amounts falling due within one year | 22 | <u>92,622</u> | 324,141 |
| NET CURRENT ASSETS | | <u>797,120</u> | 619,876 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>798,539</u> | 621,691 |
| NET ASSETS | | <u>798,539</u> | 621,691 |
| FUNDS OF THE CHARITY | | | |
| Restricted funds | | 262,722 | 104,258 |
| Unrestricted funds | | 535,817 | 517,433 |
| Total charity funds | 24 | <u>798,539</u> | 621,691 |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr C J Ranson
Trustee

Company Registration Number: 03534933

The notes on pages 18 to 31 form part of these financial statements.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2021

| | 2021 £ | 2020 £ |
|---|----------------|-----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Net income/(expenditure) | 176,848 | (6,851) |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 396 | 1,350 |
| Other interest receivable and similar income | (2,781) | (5,506) |
| Accrued expenses | 17,094 | – |
| <i>Changes in:</i> | | |
| Trade and other debtors | 301,664 | 7,032 |
| Trade and other creditors | (248,613) | (19,007) |
| Cash generated from operations | 244,608 | (22,982) |
| Interest received | 2,781 | 5,506 |
| Net cash from/(used in) operating activities | <u>247,389</u> | <u>(17,476)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of tangible assets | – | (1,686) |
| Net cash used in investing activities | <u>–</u> | <u>(1,686)</u> |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | 247,389 | (19,162) |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR | 622,868 | 642,030 |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | <u>870,257</u> | <u>622,868</u> |

The notes on pages 18 to 31 form part of these financial statements.

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England & Wales and a registered charity in England and Wales. The address of the registered office is Enterprise House, Enterprise City, Meadowfield Avenue, Spennymoor, County Durham, DL16 6JF.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds comprise those funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds which have been set aside for a particular purpose.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

The policy for including items within costs of generating funds, charitable activities and governance costs is as follows:

Costs of generating funds

These are costs which are associated with generating incoming resources from all sources other than from undertaking charitable activities such as fundraising, dealing costs, etc.

Charitable activities

Charitable expenditure shall include all expenditure directly related to the charitable activities in addition to the support costs incurred that enable these activities to be undertaken.

Governance costs

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on estimates made by the directors and management staff derived from a comparison of budgeted income against actual expenditure. The allocation to each budget is determined by:

- limitations specified in funding agreements;
- number of hours worked by project worker; and
- remainder split evenly between each current project.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

3. ACCOUNTING POLICIES *(continued)*

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|-----------------------------------|---|-------------------|
| Fixtures, Fittings & Equipment | - | 15% straight line |
|-----------------------------------|---|-------------------|

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

4. LIMITED BY GUARANTEE

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

At 31 March 2021 there were 271 members (2020 - 300 members).

5. DONATIONS AND LEGACIES

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|----------------------------|--------------------------|--------------------------|
| DONATIONS | | | |
| Donations | 10,343 | – | 10,343 |
| GRANTS | | | |
| Durham County Council & NHS County Durham | 751,200 | – | 751,200 |
| Ramzi Suleiman | – | – | – |
| DCC Keeping in Touch With Carers | 13,748 | – | 13,748 |
| DCC Covid-19 Carer Emergency Fund | 6,000 | – | 6,000 |
| DCC Covid-19 Support | 9,820 | – | 9,820 |
| DCC Parent Carers | 33,015 | – | 33,015 |
| | <u>824,126</u> | <u>–</u> | <u>824,126</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
| DONATIONS | | | |
| Donations | 12,370 | 1,265 | 13,635 |
| GRANTS | | | |
| Durham County Council & NHS County Durham | 751,200 | – | 751,200 |
| Ramzi Suleiman | 1,000 | – | 1,000 |
| | <u>764,570</u> | <u>1,265</u> | <u>765,835</u> |

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

6. CHARITABLE ACTIVITIES

| | Restricted Funds £ | Total Funds 2021 £ | Restricted Funds £ | Total Funds 2020 £ |
|---|--------------------------|-----------------------------------|--------------------------|--------------------------|
| NHS Carer Break | 219,722 | 219,722 | 219,722 | 219,722 |
| Darlington Carers Support | 98,606 | 98,606 | 101,106 | 101,106 |
| DCC Infection Control | 48,000 | 48,000 | – | – |
| DCC & NHS County Durham Resi & Opps Carer Breaks | 82,078 | 82,078 | 82,078 | 82,078 |
| PCT Mental Health | 41,000 | 41,000 | 41,000 | 41,000 |
| Carer Grant | 4,875 | 4,875 | 6,022 | 6,022 |
| Big Lottery - Parent Carer Development | – | – | 19,942 | 19,942 |
| Other grants | 63,256 | 63,256 | 4,185 | 4,185 |
| | <u>557,537</u> | <u>557,537</u> | <u>474,055</u> | <u>474,055</u> |

7. OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|------------------------|----------------------------|--------------------------|-----------------------------------|
| Fundraising activities | 8,685 | – | 8,685 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|------------------------|----------------------------|--------------------------|--------------------------|
| Fundraising activities | 10,907 | 500 | 11,407 |

8. INVESTMENT INCOME

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | 2,781 | 2,781 | 5,506 | 5,506 |

9. OTHER INCOME

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|--------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Other income | – | – | 337 | 337 |

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

10. COSTS OF OTHER TRADING ACTIVITIES

| | Unrestricted Funds £ | Total Funds 2021 £ | Unrestricted Funds £ | Total Funds 2020 £ |
|---|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Costs of other trading activities - Membership schemes and social lotteries | <u>2,628</u> | <u>2,628</u> | <u>3,773</u> | <u>3,773</u> |

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---------------|----------------------------|--------------------------|-----------------------------------|
| Carer Support | 1,063 | 313,140 | 314,203 |
| Support costs | 864,384 | 35,066 | 899,450 |
| | <u>865,447</u> | <u>348,206</u> | <u>1,213,653</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Carer Support | 5,690 | 349,566 | 355,256 |
| Support costs | 865,595 | 39,367 | 904,962 |
| | <u>871,285</u> | <u>388,933</u> | <u>1,260,218</u> |

12. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

| | Activities undertaken directly £ | Support costs £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------|---|--------------------|-----------------------------------|--------------------------|
| Carer Support | 314,203 | 895,692 | 1,209,895 | 1,255,904 |
| Governance costs | – | 3,758 | 3,758 | 4,314 |
| | <u>314,203</u> | <u>899,450</u> | <u>1,213,653</u> | <u>1,260,218</u> |

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

13. ANALYSIS OF SUPPORT COSTS

| | Carer Support £ | Total 2021 £ | Total 2020 £ |
|------------------|-----------------------|------------------------|-----------------|
| Staff costs | 707,390 | 707,390 | 707,975 |
| Premises | 58,339 | 58,339 | 44,922 |
| General office | 104,273 | 104,273 | 99,714 |
| Human resources | 1,405 | 1,405 | 1,469 |
| Governance costs | 3,758 | 3,758 | 4,314 |
| Other Costs | 24,285 | 24,285 | 46,568 |
| | <u>899,450</u> | <u>899,450</u> | <u>904,962</u> |

14. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2021 £ | 2020 £ |
|---------------------------------------|-------------------|--------------|
| Depreciation of tangible fixed assets | <u>396</u> | <u>1,350</u> |

15. AUDITORS REMUNERATION

| | 2021 £ | 2020 £ |
|--|---------------------|--------------|
| Fees payable for the audit of the financial statements | <u>3,600</u> | <u>3,360</u> |

16. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2021 £ | 2020 £ |
|---|-----------------------|----------------|
| Wages and salaries | 740,858 | 755,846 |
| Social security costs | 54,298 | 54,573 |
| Employer contributions to pension plans | 21,255 | 21,823 |
| | <u>816,411</u> | <u>832,242</u> |

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

16. STAFF COSTS *(continued)*

The average head count of employees during the year was 37 (2020: 40). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2021 No. | 2020 No. |
|-----------------------|-------------|-------------|
| Charitable Activities | 23 | 25 |
| Development | 9 | 10 |
| Management & Admin | 5 | 5 |
| | <u>37</u> | <u>40</u> |

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £79,771 (2020:£75,454).

17. TRUSTEE REMUNERATION AND EXPENSES

The trustees neither received nor waived any emoluments during the year. A total of £158 (2020 - £954) was paid during the year in respect of board expenses and training.

18. TRANSFERS BETWEEN FUNDS

The fund transfers relate to either transfers from restricted funds to unrestricted funds where non-monetary expenditure (e.g. management charges, etc) has been released during the year or transfers from unrestricted funds to restricted funds to cover a deficit on the fund where expenditure was greater than the income receivable. The transfers have been made in order that the restricted funds shown in the balance sheet at the year-end shows the total amount of funding remaining which has been restricted in its purpose. An additional transfer was made with the unspent balances brought forward on the Resi & Opps Carer Breaks and DCC Carer Breaks restricted funds totalling £94,243 being transferred to a new restricted fund, DCC Recovery & Reset, with the permission of the funding provider.

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

19. TANGIBLE FIXED ASSETS

| | Fixtures, fittings & equipment £ | Total £ |
|-----------------------------------|---|---------------|
| Cost | | |
| At 1 April 2020 and 31 March 2021 | <u>47,352</u> | <u>47,352</u> |
| Depreciation | | |
| At 1 April 2020 | 45,537 | 45,537 |
| Charge for the year | 396 | 396 |
| At 31 March 2021 | <u>45,933</u> | <u>45,933</u> |
| Carrying amount | | |
| At 31 March 2021 | <u>1,419</u> | <u>1,419</u> |
| At 31 March 2020 | <u>1,815</u> | <u>1,815</u> |

20. STOCKS

| | 2021 £ | 2020 £ |
|-------------------------------|------------|------------|
| Raw materials and consumables | <u>400</u> | <u>400</u> |

21. DEBTORS

| | 2021 £ | 2020 £ |
|--------------------------------|---------------|----------------|
| Trade debtors | 575 | 304,996 |
| Prepayments and accrued income | 15,746 | 15,753 |
| Other debtors | 2,764 | – |
| | <u>19,085</u> | <u>320,749</u> |

22. CREDITORS: amounts falling due within one year

| | 2021 £ | 2020 £ |
|---------------------------------------|---------------|----------------|
| Trade creditors | 18,919 | 11,006 |
| Accruals and deferred income | 20,454 | 3,360 |
| Social security and other taxes | 21,642 | 13,410 |
| Deferred income and grants in advance | 31,530 | 296,265 |
| Other creditors | 77 | 100 |
| | <u>92,622</u> | <u>324,141</u> |

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

23. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,255 (2020: £21,823).

24. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

| | At 1 Apr 2020 £ | Income £ | Expenditure £ | Transfers £ | At 31 Mar 2021 £ |
|--------------------------------|-----------------------|----------------|------------------|----------------|------------------------|
| General funds | 515,618 | 835,592 | (867,679) | 50,867 | 534,398 |
| Designated Fixed Asset Fund | 1,815 | – | (396) | – | 1,419 |
| | <u>517,433</u> | <u>835,592</u> | <u>(868,075)</u> | <u>50,867</u> | <u>535,817</u> |

| | At 1 Apr 2019 £ | Income £ | Expenditure £ | Transfers £ | At 31 Mar 2020 £ |
|--------------------------------|-----------------------|----------------|------------------|----------------|------------------------|
| General funds | 559,235 | 781,320 | (873,708) | 48,771 | 515,618 |
| Designated Fixed Asset Fund | 1,479 | – | (1,350) | 1,686 | 1,815 |
| | <u>560,714</u> | <u>781,320</u> | <u>(875,058)</u> | <u>50,457</u> | <u>517,433</u> |

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

| | At 1 Apr 2020 £ | Income £ | Expenditure £ | Transfers £ | At 31 Mar 2021 £ |
|------------------------------------|-----------------------|----------------|------------------|-----------------|------------------------|
| Resi & Opps Carer Breaks | 57,068 | 82,078 | (30,536) | (68,040) | 40,570 |
| Counselling Service | 3,621 | – | (2,346) | (1,275) | – |
| PCT Mental Health | | | | | |
| Easington | 74 | 41,000 | (36,110) | (4,964) | – |
| Carers Transport Fund | 899 | – | (470) | – | 429 |
| Carer Grant | 5,329 | 4,875 | (3,788) | – | 6,416 |
| DCC Carer Breaks | 37,175 | 219,722 | (116,505) | (66,838) | 73,554 |
| Darlington Carer Support | 17 | 98,606 | (90,548) | (8,075) | – |
| DCC Carer Academy | 75 | 1,785 | (2,103) | 243 | – |
| Carers Trust - Carers | | | | | |
| Emergency Fund | – | 4,200 | (9,679) | 5,479 | – |
| Greggs Foundation | – | 100 | (100) | – | – |
| Carers Trust | – | 289 | (289) | – | – |
| AAP 3 Towns | – | 7,400 | (3,353) | – | 4,047 |
| Darlington Employer Project | – | 3,982 | (2,809) | – | 1,173 |
| DCC Together Time | – | 3,500 | (3,501) | 1 | – |
| DCC Infection Control | – | 48,000 | (25,881) | – | 22,119 |
| DBC Infection Control | – | 10,000 | (3,312) | – | 6,688 |
| DCC Recovery & Reset Mental Health | – | – | (16,876) | 92,602 | 75,726 |
| Development Carer Support | – | 32,000 | – | – | 32,000 |
| | <u>104,258</u> | <u>557,537</u> | <u>(348,206)</u> | <u>(50,867)</u> | <u>262,722</u> |

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

| | At 1 Apr 2019 £ | Income £ | Expenditure £ | Transfers £ | At 31 Mar 2020 £ |
|--------------------------------|-----------------------|----------------|------------------|-----------------|------------------------|
| Resi & Opps Carer Breaks | 22,737 | 82,078 | (36,775) | (10,972) | 57,068 |
| Counselling Service | 3,621 | – | – | – | 3,621 |
| PCT Mental Health Easington | 443 | 41,000 | (36,713) | (4,656) | 74 |
| Big Lottery Fund | 14,601 | 19,942 | (31,551) | (2,992) | – |
| Carers Transport Fund | 1,887 | 243 | (1,231) | – | 899 |
| Carer Grant | 4,704 | 6,022 | (5,397) | – | 5,329 |
| DCC Carer Breaks | 17,294 | 219,722 | (170,178) | (29,663) | 37,175 |
| Darlington Carer Support | 2,541 | 101,106 | (101,456) | (2,174) | 17 |
| Darlington Carer Donations | – | 1,022 | (1,022) | – | – |
| DWP Access to Work | – | 2,787 | (2,787) | – | – |
| Carers Trust Raby Castle Event | – | 500 | (500) | – | – |
| DCC Carer Academy | – | 1,398 | (1,323) | – | 75 |
| | <u>67,828</u> | <u>475,820</u> | <u>(388,933)</u> | <u>(50,457)</u> | <u>104,258</u> |

Details of restricted funds

| | |
|-------------------------------------|---|
| Resi & Opps Carer Breaks | To provide a holiday and opportunity fund for carers who qualify under a set criteria; |
| Counselling Service | To run a volunteer led counselling service for carers; |
| PCT Mental Health Easington | To provide support for carers who care for someone with a mental health condition living in the Easington locality; |
| Big Lottery Fund | To provide information, advice and support for parent carers of disabled children; |
| Carers Transport Fund | To assist carers struggling with transport costs relating to their carer role; |
| Carer Grant | Bursaries provided for carers; |
| DCC Carer Breaks | Funds to enable carers to have a break from their caring role; |
| Darlington Carer Support | To provide a carer support service in Darlington; |
| Darlington Carer Donations | Donations given specifically towards carer support in Darlington; |
| DWP Access to Work | Funding towards Darlington carer support services; |
| Carers Trust Raby Castle Event | To fund an event for carers; |
| DCC Carer Academy | To fund carer training; |
| Carers Trust - Carer Emergency Fund | To fund emergency purchases for carers disadvantaged by Covid-19; |
| Greggs Foundation | To fund grants awarded to carers; |
| Carers Trust | To fund grants awarded to carers; |

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

| | |
|---|--|
| AAP 3 Towns | To deliver “recharge and refuel” sessions to reduce social isolation in Willington, Crook & Tow Law; |
| Darlington Employer Project | To improve support for carers employed in Darlington; |
| DCC Together Time | To fund storytelling and healthy food for parent carers in County Durham; |
| DCC Infection Control | To support the organisation in reducing the risk of infection due to Covid-19; |
| DBC Infection Control | To support the organisation in reducing the risk of infection due to Covid-19; |
| DCC Recovery & Reset | To improve support for employed carers and digitally connecting them to reduce social isolation; |
| Mental Health Development Carer Support | To support carers through the discharge process from Mental Health Trusts. |

25. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|----------------------------|----------------------------|--------------------------|-----------------------------------|
| Tangible fixed assets | 1,419 | – | 1,419 |
| Current assets | 627,020 | 262,722 | 889,742 |
| Creditors less than 1 year | (92,622) | – | (92,622) |
| Net assets | <u>535,817</u> | <u>262,722</u> | <u>798,539</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 1,815 | – | 1,815 |
| Current assets | 839,759 | 104,258 | 944,017 |
| Creditors less than 1 year | (324,141) | – | (324,141) |
| Net assets | <u>517,433</u> | <u>104,258</u> | <u>621,691</u> |

26. ANALYSIS OF CHANGES IN NET DEBT

| | At 1 Apr 2020 £ | Cash flows £ | At 31 Mar 2021 £ |
|--------------------------|-----------------------|-----------------|-------------------------------|
| Cash at bank and in hand | 622,868 | 247,389 | <u>870,257</u> |

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

27. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

| | 2021 | 2020 |
|-----------------------|-------------------|-------------------|
| | £ | £ |
| Not later than 1 year | – | 18,340 |
| | <u> </u> | <u> </u> |

28. RELATED PARTIES

Mrs J Potts, trustee, was a partner with North East Law LLP. Included in charitable activity expenditure is £156 (2020 - £1,188) in relation to services provided by North East Law LLP. The transactions were at arms-length.