

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

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 5 |
| Independent auditor's report | 6 - 9 |
| Statement of financial activities | 10 |
| Statement of financial position | 11 |
| Statement of cash flows | 12 |
| Notes to the financial statements | 13 - 25 |

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 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 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. Sedgfield 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

Chartered Accountants
Statutory Auditor

7th October 2022

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 £ | 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 | 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 | 1,213,653 |
| Other | 15 | 819 | 6,697 | 7,516 | - | - |
| Total expenditure | | 803,861 | 592,523 | 1,396,384 | 868,075 | 1,216,281 |
| Net (outgoing)/incoming resources before transfers | | (27,832) | 70,515 | 42,683 | (32,483) | 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 | 176,848 |
| Fund balances at 1 April 2021 | | 535,817 | 262,722 | 798,539 | 517,433 | 621,691 |
| Fund balances at 31 March 2022 | | 581,840 | 259,382 | 841,222 | 535,817 | 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 | |
| | | 910,918 | | 889,742 | |
| Creditors: amounts falling due within one year | 20 | (70,862) | | (92,622) | |
| Net current assets | | | 840,056 | | 797,120 |
| Total assets less current liabilities | | | 841,222 | | 798,539 |
| Income funds | | | | | |
| Restricted funds | 23 | | 259,382 | | 262,722 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 24 | 1,166 | | 1,419 | |
| General unrestricted funds | | 580,674 | | 534,398 | |
| | | | 581,840 | | 535,817 |
| | | | 841,222 | | 798,539 |

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 | <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 | <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 £ |
| Fundraising and publicity | | |
| 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 Number | 2021 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

| | Notes | 2022 £ | 2021 £ |
|------------------------------------|-------|---------------|---------------|
| 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 | <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 | | | Balance at 1 April 2021 £ | Movement in funds | | | Transfers £ | Balance at 31 March 2022 £ |
|---|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------|----------------|----------------------------------|
| | | Incoming resources £ | Resources expended £ | Transfers £ | | Incoming resources £ | Resources expended £ | Transfers £ | | |
| Resi & Opps Carer Breaks | 57,068 | 82,078 | (30,536) | (68,040) | 40,570 | 82,078 | (57,208) | (12,640) | 52,800 | |
| Masonic Charitable Foundation | - | - | - | - | - | 31,530 | (27,889) | 1,205 | 4,846 | |
| PCT Mental Health Easington | 74 | 41,000 | (36,110) | (4,964) | - | 41,000 | (35,637) | (4,399) | 964 | |
| Darlington Digital | - | - | - | - | - | 9,718 | (9,302) | (416) | - | |
| Carer Grant | 5,329 | 4,875 | (3,788) | - | 6,416 | 10,105 | (8,569) | - | 7,952 | |
| DCC Carer Breaks | 37,175 | 219,722 | (116,505) | (66,838) | 73,554 | 219,722 | (188,109) | (33,837) | 71,330 | |
| Darlington Carer Support | 17 | 98,606 | (90,548) | (8,075) | - | 102,570 | (92,145) | (9,992) | 433 | |
| DCC Carer Academy | 75 | 1,785 | (2,103) | 243 | - | - | - | - | - | |
| Carers Trust - Carer Emergency Fund | - | 4,200 | (9,679) | 5,479 | - | - | - | - | - | |
| Connecting Carers | - | - | - | - | - | 33,371 | - | - | 33,371 | |
| Debt Advice for Carers | - | - | - | - | - | 20,116 | - | - | 20,116 | |
| AAP 3 Towns | - | 7,400 | (3,353) | - | 4,047 | - | - | (4,047) | - | |
| Darlington Employer Project | - | 3,982 | (2,809) | - | 1,173 | 11,948 | (10,949) | (1,515) | 657 | |
| DCC Together Time | - | 3,500 | (3,501) | 1 | - | - | - | - | - | |
| DCC Infection Control | - | 48,000 | (25,881) | - | 22,119 | 48,000 | (67,247) | - | 2,872 | |
| DBC Infection Control | - | 10,000 | (3,312) | - | 6,688 | - | (6,697) | 9 | - | |
| DCC Recovery & Reset | - | - | (16,876) | 92,602 | 75,726 | - | (59,588) | (6,540) | 9,598 | |
| Mental Health Development Carer Support | - | 32,000 | - | - | 32,000 | - | (25,346) | (1,683) | 4,971 | |
| Needs Led Pathway | - | - | - | - | - | 45,880 | - | - | 45,880 | |
| Other | 4,520 | 389 | (3,205) | (1,275) | 429 | 7,000 | (3,837) | - | 3,592 | |
| | 104,258 | 557,537 | (348,206) | (50,867) | 262,722 | 663,038 | (592,523) | (73,855) | 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 parent 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) | 580,674 | 259,382 | 840,056 | 534,398 | 262,722 | 797,120 |
| | <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. | | |