

**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

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**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

## CONTENTS

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	<b>Page</b>
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 - 26

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# **DURHAM COUNTY CARERS SUPPORT**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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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**

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#### **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**

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### **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**

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### **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**

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### 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

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#### 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**

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#### **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**

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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

*4th 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							
<b>Income and endowments from:</b>							
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
<b>Total income</b>		<b>793,691</b>	<b>557,825</b>	<b>1,351,516</b>	<b>776,029</b>	<b>663,038</b>	<b>1,439,067</b>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<b>896,140</b>	<b>656,071</b>	<b>1,552,211</b>	<b>803,861</b>	<b>592,523</b>	<b>1,396,384</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(102,449)</b>	<b>(98,246)</b>	<b>(200,695)</b>	<b>(27,832)</b>	<b>70,515</b>	<b>42,683</b>
Gross transfers between funds	17	71,422	(71,422)	-	73,855	(73,855)	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(31,027)</b>	<b>(169,668)</b>	<b>(200,695)</b>	<b>46,023</b>	<b>(3,340)</b>	<b>42,683</b>
Fund balances at 1 April 2022		581,840	259,382	841,222	535,817	262,722	798,539
<b>Fund balances at 31 March 2023</b>		<b>550,813</b>	<b>89,714</b>	<b>640,527</b>	<b>581,840</b>	<b>259,382</b>	<b>841,222</b>

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

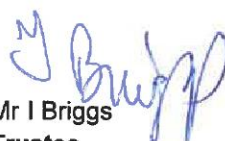
AS AT 31 MARCH 2023

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

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

# **DURHAM COUNTY CARERS SUPPORT**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **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>-</u>	<u>751,200</u>	<u>751,200</u>

### 5 Charitable activities

	Carer Support 2023 £	Carer Support 2022 £
Performance related grants	557,715	663,038
<b>Performance related grants</b>		
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>

### 6 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising activities	27,700	12,655

# 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>
<b>Analysis by fund</b>		
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
	£
<b>Cost</b>	
At 1 April 2022	47,352
Disposals	(28,254)
At 31 March 2023	19,098
<b>Depreciation and impairment</b>	
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
<b>Carrying amount</b>	
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

### 20 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	196,417	9,089
Other debtors	-	2,859
Prepayments and accrued income	17,415	18,737
	<u>213,832</u>	<u>30,685</u>

### 21 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
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>245,259</u>	<u>70,862</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
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
Deferred income at 31 March 2023	<u>175,500</u>	<u>15,824</u>

# **DURHAM COUNTY CARERS SUPPORT**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2023***

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### **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			Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Resi & Opps Carer Breaks	40,570	82,078	(57,208)	(12,640)	52,800	82,078	(44,413)	(77,283)		13,182
Masonic Charitable Foundation	-	31,530	(27,889)	1,205	4,846	-	(5,615)	769		-
PCT Mental Health Easington	-	41,000	(35,637)	(4,399)	964	42,579	(37,802)	(5,741)		-
Darlington Digital	-	9,718	(9,302)	(416)	-	16,660	(13,121)	(3,503)		36
Carer Grant	6,416	10,105	(8,569)	-	7,952	7,388	(7,560)	-		7,780
DCC Carer Breaks	73,554	219,722	(188,109)	(33,837)	71,330	219,722	(207,732)	(83,320)		-
Darlington Carer Support	-	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)		-
Debt Advice for Carers	-	20,116	-	-	20,116	-	-	(20,116)		-
AAP 3 Towns	4,047	-	-	(4,047)	-	-	-	-		-
Darlington Employer Project	1,173	11,948	(10,949)	(1,515)	657	-	-	(657)		-
Adult Social Care Discharge	-	-	-	-	-	15,000	(15,000)	-		-
DCC Infection Control	22,119	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	-	(44,281)	(1,599)		-
Other	429	7,000	(3,837)	-	3,592	9,910	(8,226)	(1,159)		4,117
	262,722	663,038	(592,523)	(73,855)	259,382	557,825	(656,071)	(71,422)		89,714

# 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

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;  
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	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.