

**COMPANY REGISTRATION NUMBER: 03507600**  
**CHARITY REGISTRATION NUMBER: 1069937**

**Suffolk Family Carers Limited**  
**Company Limited by Guarantee**  
**Financial statements**  
**31 March 2023**

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Financial statements**

**Year ended 31 March 2023**

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# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report)

#### Year ended 31 March 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

#### Reference and administrative details

<b>Registered charity name</b>	Suffolk Family Carers Limited
<b>Charity registration number</b>	1069937
<b>Company registration number</b>	03507600
<b>Principal office and registered office</b>	Unit 8 Hill View Business Park Old Ipswich Road Claydon Suffolk IP6 0AJ

#### The trustees

The trustees who served during the year and at the date of approval were as follows:

S Brooks - Chair  
J Tucker - Treasurer  
J Millar  
C Burman  
S Goddard  
A Hogarth (resigned 30 November 2022)  
M Roberts  
H Kossowska-Peck (appointed 1 February 2023)  
C Baldwin (resigned 31 December 2022)  
B Buckley

**Chief Executive** K Alderson

**Auditor** Lovewell Blake LLP  
Chartered accountants & statutory auditor  
Bankside 300  
Peachman Way  
Broadland Business Park  
Norwich  
NR7 0LB

**Bankers** Bank of Scotland  
3 Queen Street  
Norwich  
NR2 4SG

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 31 March 2023**

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##### **Objectives and activities**

Across all areas of our work we live by our FAIR values:

- Family Carer Focus - Listening and responding to family carers' needs and those of their families.
- Accountability - Responsible for the decisions we make and the actions we take.
- Integrity - Working professionally.
- Respect - Valuing family carers, staff, volunteers and all stakeholders; recognising and promoting equality and diversity.

Suffolk Family Carers provides services and support for family carers of all ages across Suffolk. We deliver our services through a number of age related, targeted services both from our main base in Claydon and from within the community. Our range of services is diverse and flexes to meet the needs of family carers within Suffolk. We are committed to listening to the views of family carers and co-producing services with them where possible, with the end goal of improving support for family carers and meeting needs.

##### **Public benefit**

We have referred to the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, we consider how planned activities will contribute to the aims and objectives set out in the charity's Memorandum and Articles of Association; The promotion and protection of health and the relief of poverty, sickness, and distress within the county of Suffolk, and surrounding counties in particular by the provision of practical help, support services, and advocacy. Education to persons who are acting as carers of people with physical or sensory disability, mental health difficulty, learning disability, ill health or who are aged, and their families by providing information and mediation, and by bringing together the representatives of voluntary organisations and statutory authorities.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Year ended 31 March 2023

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##### Achievements and performance

April 2022 to March 2023 has been a very successful year for Suffolk Family Carers (SFC). We have embedded our Adult Carers Contract and have gone from strength to strength in delivering against our Young Carers Contract targets. We have continued to provide excellent support through our Mental Health and Wellbeing Service and we have held co-production events with family carers to check in with them, and to ensure we continue to focus on the priority areas that family carers want.

We started a number of new projects in April 2022, which included the Dementia Connect Contract. This contract is led by the Alzheimer's Society and our involvement relates to delivering carers assessments to carers who support someone living with dementia. We were also fortunate in receiving a one year grant from Babergh and Mid Suffolk District Council to run a project with young carers.

In April 2022 we were successful as part of the Suffolk Advocacy Service partnership, led by PohWer, to deliver Advocacy services in Suffolk. We are delighted that there is more of a focus on family carers within the new model.

We have ceased delivering social prescribing, which enables us to focus more on what carers want.

Our variety of services ensures that we continue to provide excellent support to family carers of all ages.

##### Core

Our Core service provides essential support to our frontline work by way of governance including compliance with statutory laws and the Charity Commission; organisational development and people management; the CEO responsibility and financial functions including audit.

This year we have continued to build our culture, focussing on the engagement and wellbeing of our staff. We have developed our approach to performance reviews to ensure we regularly provide clear focus, feedback and recognition, enabling everyone to do their best for family carers. We have delivered a new leadership toolkit for managers to further develop their skills and share best practice and we continue to focus on wellbeing, helping to build a healthy and resilient workforce.

##### Adult Carers Services Contract

We have just completed our second year of the Adult Carers Contract and have increased our delivery of Carers Assessments to 1,460 per annum. We are on track to meet and exceed the target of 1,500 in our third year, a great achievement which will have seen us increase our output by 50%. Other services funded by the contract are getting back to normal following the pandemic. Our hospital advisers are now back in the hospitals and GP practices are now welcoming back our community team into surgeries to support staff to become family carer aware.

**Hub** - First point of contact into the organisation and the source of considerable knowledge - we continue to develop our information database to assist family carers. This year we introduced an on-line referral process and 1,899 people decided to use this method of registering with SFC. Our Hub Navigators interactions were similar to last year at just over 11,400.

**Carers Assessments** - we receive referrals direct from Suffolk County Council to undertake statutory carers assessments to family carers supporting another adult/adults with any illness and condition. We increased the amount of carers assessments we processed by 121 from 1,339 to 1,460 whilst maintaining our excellent levels of quality. We aim to increase our delivery further this coming year by continuing to streamline and develop processes.

*'Thank you so much for the ten tips, I have read them and they are very helpful, they are down to earth and it now makes me feel human again, the best advice I have had.'*

*'Once again thank you I am pleased at the excellent way in which you conducted the telephone assessment, - making me feel at ease'*

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Year ended 31 March 2023

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**Duty Family Carer Advisers** - This team supports family carers who require in-depth conversational support about their caring role. We have seen demand for support grow since January 2023.

*'Talking to you gave me the boost I needed to start doing things for myself to keep well, including Mindfulness sessions and a singing group. I am very grateful for this'*

**Hospital Family Carer Advisers** - We cover all 3 main hospitals in Suffolk. It has been wonderful for our staff to be welcomed back into the hospital after hospital COVID rules changed. The team provides emotional support, information, advice and guidance (IAG) and assists family carers to navigate the complexities of hospital and discharge processes. This year we are developing our links with carers/patient leads at the hospitals to increase awareness of family carers throughout the hospital, and improved hospital practices for family carers.

*'Family carer contacted us to say how grateful she was for the kind support she had received while her husband was in hospital, she does not know how she would have got through it without the SFC worker's kind help and support.'*

**Community Family Carer Advisers** - This year with COVID restrictions lifted and communities more open to engage, we have re-engaged with GP's in Suffolk, supporting 53 of the 73 Suffolk surgeries to achieve standards as part of the GP Framework to support carers - to help general practices better identify and support carers of all ages, and set a clear ambition to achieve 4 key areas. Many of the other surgeries are still happy to have a Carer Awareness poster present in the surgery. The SFC team hold drop ins for carers, engage with employers, pharmacies, care homes, care agencies and seldom heard communities to raise awareness of family carers and to highlight our services, they undertake professional training sessions and also undertake face to face appointments in the community via GP referrals.

*'It was good to talk and your caring professionalism really helped, you are a real credit to your organisation. Thank you so much for forwarding to me the various links which I will review with great interest, especially your kind suggestion of a befriender for my mum. Your time and care were so much appreciated and really helped.'*

This year the **Duty, Hospital and Community teams** have supported 2,060 individual family carers with one to one support and another 598 family carers via community events. This is an increase from last year of over 200 family carers. We have achieved this as we have been more able to be in the community.

**Talk and Support** - led by our co-ordinator, a team of 25-35 volunteers this year supported 83 family carers who are isolated with regular phone support to listen, provide emotional support and provide relevant information. This coming year with additional funding (via external donations) we are piloting a new dementia talk and support which as well as the family carers receiving that listening ear will aim to focus on the future goals for the family carer and to introduce them to a new peer support element.

*'The volunteer understood exactly what I was going through. It has made a big difference to my life, and we should never under estimate the value of being able to talk. I am immensely grateful'*

**Neurological Care Breaks Scheme** - NCBS provides respite funding for family carers where the person they care for is aged over 18 and has a neurological condition as their primary care need and where family carers are identified as fulfilling a significant caring role. In the year to March 2023, 31 family carers benefitted from this scheme. This coming year we plan further promotion to ensure more carers receive respite, within the resources available.

**Respite on Prescription** - ROP is for replacement care to help a family carer to have an elective medical procedure or visits to the hospital for treatment i.e. chemotherapy, where the person being cared for cannot be left at home alone or they do not have family support. Referrals come from GP practices. This year, 22 family carers accessed this service. We aim to continue to raise awareness to GP practices and to further improve GP access to the service through partnership working. We have started to see an increase in referrals in 2023.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Year ended 31 March 2023

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**Moving and Handling** - This service is to support family carers to move the person they are caring for without putting themselves or the individual at risk of injury, for example to prevent falls of the person they support. A trained Occupational Therapist visits the home to advise, undertake training to assist the family carer and the person they support. During this year we are aiming to develop this service further.

#### **Other Services for Adult Carers**

**Dementia Connect Service** - We were delighted to be part of this new contract which started in April 2022. Our role is to undertake carers assessments that the Dementia Connect service refers, for family carers supporting someone with dementia. This year we have formed excellent working relationships with Alzheimer's Society, and commissioners, we are part of the Dementia Strategy, Suffolk and North East Essex Dementia forum, have attended events, undertaken presentations and completed 111 carers assessments. This coming year we aim to continue to work together with Alzheimer's Society to increase referrals. One way is developing existing pathways.

**REACT (Reactive Emergency Assessment Community Team) Ipswich and East; EIT (Early Intervention Team West)** - We have a family carer adviser in each team. They are part of the prevention teams in Ipswich and West Suffolk. Our family carer advisers work alongside other professionals to enable people to stay in their homes rather than have an unnecessary hospital admission. In April 2023 we obtained a new 2 year grant to continue to provide the EIT service, and as part of this have new developments to further improve the service.

**Finding My Way** - this project was funded by East Suffolk Council via their COVID Recovery funding until December 2022. This funding allowed us to support family carers in this council area to receive up to 5 sessions of solution focused family carer support, known as health coaching. 23 family carers benefitted from the full one to one Finding My Way sessions, with many others benefitting from mini sessions. In line with our strategy regarding emotional support, moving forward we aim to seek further funding for this valuable emotional support service.

**Advocacy - Partnership with PohWer (lead partner) and partners** - Suffolk User forum, Ace Anglia and ourselves to form the Suffolk Advocacy Service. We were delighted to be part of this new contract, which started in April 2022 - to deliver a variety of statutory and community Advocacy with our focus on family carers and provide Relevant Person Representative service for people deprived of their liberty. In this first year we have developed excellent working relations with our partners, and continue to deliver together the service moving forward. We exceeded our 5,100 hours delivery of advocacy work.

**Volunteers** - our 53 volunteers donated over 2,400 hours of their time supporting our services across the whole organisation. Our volunteer shadow trustee was welcomed as a full voting board trustee during the year. Our talk and support service has gone from strength to strength (see above) and we are now planning a greater strategic focus on recruiting volunteers going forward, to enable us to provide more support and services to family carers through volunteer opportunities and other opportunities in the community. To support this ambition, we will be recruiting a Volunteer Development Manager in the new financial year.

#### **Mental Health and Wellbeing Services for Adult Carers**

The Mental Health and Wellbeing Service offers information and support to those aged over 18 caring for someone aged over 18 who has difficulties with their mental health. Additionally, it offers information and support to those aged over 16, affected by another's misuse of substances including alcohol.

We offer support programmes and workshops to family carers which provide information and emotional support. We also promote emotional wellbeing of family carers through our partnership with Wellbeing Suffolk.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Year ended 31 March 2023

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Finally, we provide bespoke **support to family carers in the UK armed forces** communities in Suffolk - serving, ex-serving, veteran and reservists - in the form of information, guidance and emotional support.

We continue to offer a flexible approach in how we have delivered our services across all of our projects in Mental Health and Wellbeing, to increase accessibility and consider individuals' preferences and comfortability with regards to social contact. This has meant that we have offered both online and in person options, to suit the needs of different individuals.

Through our information and education project we have delivered **'Feeling Stronger To Care and Connect'** a series of locality based workshops offering family carers a chance to not only gather information but make new contacts and networks post pandemic, helping to address some of the loneliness and isolation often experienced in the caring role.

Our **dual diagnosis support group** and our **mental health family carer peer support group** also offer valuable opportunities to meet with others in similar situations. The benefit of such a 'safe' space is already evident for family carers who are balancing these often very complex caring roles.

A series of informative podcasts is now available and as we look forward to the coming year we aim to offer a range of videos and self-help resources. Feedback from family carers has told us how important it is to have this choice in order they can access the range of information and support in a way that suits them.

Through our **Time Out Together project**, we were able to offer a range of funded opportunities for family carers from the armed forces community to meet with family carers from the civilian community - these events were hugely successful, and underlined the fact that whatever your caring role - the opportunity to take a break is essential. Based on the success of our bookable food museum passes, we have taken the opportunity to extend this for a further year and will look to widen the scope of activities offered - providing much needed access to local activities for family carers of all ages. Already, these opportunities to take a break are extremely popular and family carers tell us that due to financial pressures these may be the only way of accessing days out.

Last year, we highlighted our work in **understanding the needs of family carers resident in Suffolk prisons**. This work has continued and we now attend HMP Hollesley Bay on a regular basis and also visit local approved premises to speak with individuals about how their caring roles might impact their ability to comply with their licensing requirements. Even in these very early stages of our work, we are seeing the positive impact of identifying these unseen family carers at this stage in their journey and how it might influence their lives going forwards.

#### **Children, Young People and Families Service**

**Emotional support** - Providing emotional support to young carers, young adult carers and parent carers is central to all that we do. We have seen an increased level of need for 1:1s and emotional support since the pandemic. Many young carers and young adult carers utilise our social media platforms to request more support which can then be provided digitally or in person. We also seek to create opportunities where peer support relationships can be developed and we know this support plays a vital role in maintaining wellbeing for young carers, young adult carers and parent carers.

Young carers and young adult carers also benefit from the network of education support as our schools and colleges' award develops.

This year, examples of our activities include a workshop and programme delivery for parent carers, fitness and wellbeing programmes for young carers and our new peer support worker who supports families in our Neurodevelopmental (ND) project, mentoring neurodivergent young people to support their wellbeing, engagement with education and future aspirations.



# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Year ended 31 March 2023

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*'It was a great pleasure to work with you, we really got the right information and guidance from your end.'*

*'Your efforts really removed us from a lot of confusions and initial struggles.'*

*'I honestly felt good when you asked me what you do to keep yourself healthy and relaxed given a stressful situation, I'm really grateful to your system the way it has been designed to help special needs parents to get things done in a better way.'*

**Information, advice and guidance (IAG)** - Our expert and knowledgeable advisers provide bespoke Information, Advice and Guidance which is tailored to the individual needs of the young carer, young adult carer or parent carer. Our advisers work alongside the individual to identify what is important to them and what they would like to change, agreeing action plans which help the individual to move forwards, identify solutions and creating sustained positive change.

This year, we have provided bespoke IAG after every assessment and at 'catch ups' in school with YCs & YACs. We have also increased our whole family approach, which has included whole family action planning via the ND Team.

**Training/education for carers** - We have responded to the emerging needs of young carers, young adult carers and parent carers by delivering various training opportunities. Young carers have benefited from swimming confidence session, Girls group and Duke of Edinburgh Award. Whilst parent carers have been offered a variety of multi week programmes and one off topic based workshops.

This year, we have provided Teen Life (NAS licensed programme), Time Out for Parents (ASD) (Care for the Family licensed programme) and Time Out for Parents (ADHD) (Care for the Family licensed programme).

*'I just wanted to say a HUGE thank you for all the help you've given us this last few months. It's meant a lot that I've had a safe space to discuss things and knowing there's someone who understands to support us. It's really helped get me through a hard time.'*

We provided 'one off' workshops delivered in person and available to watch back on Emotional regulation, Sleep and Sensory Processing. Other activities included Swimming Confidence for young carers and the Duke of Edinburgh Award scheme for young carers and young adult carers.

**Respite** - Across the service 243 respite opportunities have been offered (59 ND, 184 young carer/young adult carers). Respite opportunities take place in the local community, online and also in schools and colleges to ensure they are accessible. We have also offered a number of whole family activities to ensure families can spend quality time together, making memories in a supportive and understanding environment.

This year we have held creative writing workshops, archaeological digs, crabbing, cooking sessions and camping trips. We also held whole family activity sessions for young carers in Felixstowe and Neurodevelopmental whole family respite activities and one off activities in school holidays.

*'Thank-you so much for inviting him to the stand tall course. It has had a massive impact on him. He has started to take part in the parkrun every Saturday and goes to the gym twice a week.'*

Other notable achievements include the 'pop up shop' where we used the Suffolk Family Carers mobile vehicle and our relationships with education providers in Lowestoft to provide free household and personal hygiene items to families experiencing difficulty due to the cost of living crisis.

We have distributed pre-paid energy vouchers to families and we have provided opportunities for neurodivergent young people who are not attending education, to engage in sailing sessions which provide wellbeing support to the young person and respite to the parent.

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 31 March 2023**

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##### **Influencing Policy**

Influencing policy and decision making has become more of a priority for us this year, following feedback from family carers.

We have been part of the All Age Carers Strategy steering group, together with Suffolk County Council, local Health commissioners and other voluntary sector organisations. We have helped to successfully develop the strategy for the whole of Suffolk and enabled co-production with adult carers, young carers and young adult carers.

We continue to be a key member of the Family Carers Partnership Board, influencing the remit and direction of the Board.

Our CEO is the voluntary sector representative on the Ipswich and East Suffolk Alliance (part of the Integrated Care System). We also sit on the West Suffolk End of Life Steering Group and the iCOPE project in the east of the county, focusing on support for older people and their family carers.

We have supported campaigns led by Carers UK and Carers Trust, including the Carer Poverty Coalition. We attend Carers Trust Young Carers Network meetings. We are active members of the Young Carers National Voice initiative set up by Sheffield Young Carers Centre and encourage young carers and young adult carers to engage with this opportunity to create positive change.

Recently we facilitated the County Councillor with the CYP portfolio to attend Claydon High School for Young Carer Awareness Day, meeting 3 young carers to discuss their caring roles and the difference support from school and SFC has made to them.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Year ended 31 March 2023

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##### Financial review

##### Principal funding sources

These are set out in notes 5 and 6 to the accounts. The majority of funding continues to be from Suffolk-based local authorities and NHS bodies. The charity also benefits from donations from charitable funds and individuals.

The charity has made a deficit in the year of £253,322, compared with a surplus last year of £152,314.

Total income decreased by £266,400, a 10% decrease from last year.

Total expenditure has increased by £139,236, a 6% increase from last year. The total fund balances at year end are £1,689,998 (March 2022: £1,943,320)

Total restricted funds balance at year end are £468,528 (March 2022: £1,356,476). Total unrestricted funds balance at year end are £467,903 (March 2022: £464,918). Total designated funds balance at year end are £753,567 (March 2022: £121,926).

Unrestricted funds arise from donations and legacies, bank interest, apportioned management costs from current projects and resultant surpluses from ended projects.

Naturally income from donations and legacies is hard to forecast, when budgeting for future periods SFC believes in taking a prudent approach and bases income on those grants and contracts which have been confirmed as receivable, or highly likely.

To maintain an expected level of service for our beneficiaries we budget to use unrestricted funds whilst seeking continued funding when agreements are coming to an end, or whilst seeking new funding to support areas of identified unmet need.

The resulting periods are often better than expected as circumstances change during the year, sometimes we are successful in securing new funding and at the same time we strive to make cost savings where possible.

When budgeting for the year ended 31 March 2023, the trustees took a considered decision to overspend by approximately £390,000, however due to a combination of circumstances including receiving more donations than anticipated and reduced expenditure the resultant deficit was £136,678 less.

With current funded projects there is increased pressure to increase productivity without increased resources.

Our recent strategy refresh has shown clear initiatives we want to invest in to build a resilient base, raise more awareness of family carers and their needs, reach more beneficiaries and develop our services further than current restricted funding will allow.

Budgeting to use unrestricted and designated reserves is striking a balance between forging ahead with development and prudence regarding future finances. We have set ourselves investment budgets over the next 3 years that will significantly reduce our designated funds, but are needed to enable SFC to evolve into a model of service provision supported by more volunteers and increased family carer support in local communities.

Whilst we have ended the year in a strong financial position, it is clear year on year deficits are not sustainable and there is careful consideration to ensure the budgeted spends in excess of income do not adversely affect the long term financial stability of the charity.

This short term over spend will be reviewed yearly to measure against targets and adapt exit plans for the final year, those currently include a review of core costs and structure, targeted bid writing and reducing overhead costs of running services provided by unrestricted funding.

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 31 March 2023**

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With regard to the development plans, ongoing services provided by designated funds and a view on necessary reserves, the trustees have taken a decision to an overspend of approximately £600,000 in the year ahead, including £327,000 in designated funds.

#### **Designated funds**

The following funds are designated:

##### **The Caravan Fund**

We own a fully accessible static caravan on the coast of Suffolk which is used by family carers and their families. The caravan provides much needed respite to carers who haven't been able to have a break for many reasons, including those who may not be able to afford to pay for a short break themselves. We ask for donations, if affordable, but hire it out free of charge.

This designated fund currently only holds enough funds to cover the depreciation charge and a small amount of running costs over the next 3 years. We do receive a small amount of donations to support the caravan, but it is not enough therefore we are currently looking for further support for the ongoing maintenance and running costs. If we are not successful we will review the situation in 2 years.

##### **The Respite Fund**

The Respite Fund is used to provide help to family carers who are possibly facing carer breakdown or experiencing significant impact to their wellbeing. Typical funding might be used to help with unexpected costs, gaps when other funds are not available or the wait is too long, preventative support - including a small wellbeing treat, funding towards local school trips or respite.

##### **Community Development fund**

This fund provides:

- For the running of two vehicles which are used to take information out in the communities, raise awareness and work in partnership with other organisations.
- Family Carer Adviser hours to provide additional emotional support beyond our restricted funding.
- Community development work as outlined in our strategy.

##### **Children, Young People and Families Development Fund and Mental Health Development Fund**

We have invested in training and developing specialised staff and evolving our services to support particular beneficiaries. We value and wish to retain experienced staff and maintain services for family carers for as long as possible. The nature of charity funding often means projects end and whilst we aim to secure further support by seeking appropriate funders and writing applications, when we do not have firm confirmation, we use these funds to plug the gaps.

The results for the year, and the charity's financial position at the end of the year, are shown in the attached financial statements.

#### **Investments**

Our principal bank is Bank of Scotland, however cash is also held in other banks to obtain best possible interest rates and Financial Services Compensation Scheme cover. There are no funds "invested". The cash position is consistent with the composition of funds balances which is shown in the Statement of Financial Activities.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Year ended 31 March 2023

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##### Reserves Policy

It is essential that sufficient reserves are held to minimise the impact of significant loss of income. In the event of reduced income the main concerns of the trustees are:

- That the services provided can be wound down in a controlled manner with minimum impact on family carers, possibly allowing time for transfer of support given to family carers to other services.
- Suffolk Family Carers liabilities can be met.
- Staff commitments can be met and staff can continue working whilst new funding is secured.

The trustees have agreed to keep a level of reserves that would allow the organisation to operate for a period of between 6 to 12 months in a worst case scenario. Based on the above policy target reserves for 2022/23 were between £289,000 and £577,000. Unrestricted reserves at £467,903, being the total unrestricted balance, not including designated funds, are within that parameter. Total free unrestricted reserves are £460,806 being the balance minus the unrestricted assets value.

The level of reserves will be monitored monthly by the Senior Management Team and reported to the trustee Finance and Audit committee. If the forecast balance is outside the target totals then the trustees will consider what action, if any, may be appropriate taking into account any special circumstances. The policy will be reviewed annually.

##### Grants

SFC provides two types of grant funding to family carers:

1. The charity applies for small grant funding on behalf of beneficiaries. The criteria for making grants depends on the conditions attached by the funder to each activity/project. This year we have also been able to support family carers via the Household Fund and the Omicron Fund. Examples of grant usage are, a new washing machine, purchasing pill dispensers and supplying supermarket vouchers.
2. The charity also provides individual grants to family carers for respite and grants to overcome short term hardship.

This year SFC has held a Community Asset Fund and provided grants to community group projects such as supporting social activity in local green areas and supporting over 65s in isolation.

During the year the charity provided 144 grants to individuals totalling £28,313 (2022: 84 grants totalling £17,282). And 12 grants to community groups totalling £50,211 (2022: £19,118).

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Trustees' annual report (incorporating the directors' report) *(continued)*

#### Year ended 31 March 2023

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##### Plans for future periods

Due to the financial stability provided by the Adult Carers Contract, we have focused more this year on checking in with family carers to find out what they want. Our Strategy 2020 - 2025 was developed as a result of co-production with family carers, and we have achieved much of what we set out to do, including increasing our digital output, improving information, advice and guidance, increasing our community presence, developing our emotional support offer and identifying more family carers.

We ran a further series of co-production events this year, in May and June 2022, going back out to family carers to inform them of the progress against the Strategy and to check on current needs. The results of the co-production events formed the SFC Strategy Refresh, which we are now focusing on as a priority. The priorities in the SFC Strategy Refresh are:

- Respite
- Emotional Support
- Amplifying the Voice of Carers
- Raising awareness of Family Carer issues

We are looking to deliver more for carers in these priority areas by increasing our volunteer team and by funding mini pilots of new services and gathering outcome data to support future funding bids.

To support this we have allocated funds in the budget as follows:

- £78k to recruit a Volunteer Development Manager, develop a volunteer strategy and increase active volunteers.
- £62k to increase emotional support for family carers, further developing "Finding my Way" type initiatives.
- £26k to increase peer support for family carers by providing for an additional co coordinator supported by volunteers.
- £26k to increase our media presence enabling the voice of family carers to be heard and reaching more beneficiaries.

Additionally, we are looking forward to the following developments next year:

**Working in partnership with Suffolk Stroke Early Discharge Support team** - This project started in May 2023 to deliver solution focused emotional support and IAG to family carers who support someone who has experienced a stroke.

**National Lottery Community Fund (3 years)** - This project enables us to build on our successful relationships with education partners and start working with Early Years providers in Ipswich and Lowestoft to identify young carers aged 3+. This project commenced in April 2023.

*'Thank you for working so hard with our school Northfield Primary School, we really appreciate everything you do for us and the children love every moment with you.'*

Developing a volunteer based project aimed at **increasing peer and community support** for parent carers (funded and due to start September 2023).

Increasing respite and wellbeing opportunities for parent carers and their families.

Evaluating and updating our commitment to co-production, seeking to involve young carers and young adult carers with greater influence and decision making on service developments.

We are excited about the year ahead and feel in a good position to provide even more targeted support for family carers.

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 31 March 2023**

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#### **Structure, governance and management**

##### **Governing Document**

Suffolk Family Carers is a registered company in England and Wales limited by guarantee (No: 03507600) governed by its Memorandum and Articles of Association dated 10 February 1998. It is registered as a charity with the Charity Commission (No: 1069937). The registered office is: Unit 8, Hill View Business Park, Old Ipswich Road, Claydon, IP6 0AJ.

##### **Trustee recruitment and appointment**

Trustees are recruited through a mixture of local and national advertisements and via personal recommendation. They take part in an interview process and a key requirement is to have an affinity with the work we do.

Trustee board members give their time to the charity on a purely voluntary basis except where the organisation employs them in a professional capacity. Any expenses reclaimed from the charity and related party transactions, are set out in note 13 and note 24 to the accounts.

##### **Trustee induction and training**

New trustees are given an overview of the organisation at an induction meeting with a senior manager. They are given copies of various organisation documents including "The Good Trustee Guide" by NCVO and our Memorandum and Articles of Association. Experience of day to day work on the frontline is obtained by shadowing various members of staff as they perform their daily duties. Trustees are then invited to contribute to specialist working groups where appropriate. Trustees also attend training courses as appropriate.

##### **Organisation**

The charity is managed by the Board of Trustees as set out on page 1. The Board meets six times a year and there are sub-committees who report to the Board covering development, governance, HR and finance and audit. A Chief Executive Officer is appointed by the trustees to manage the day to day operations of the charity.

##### **Pay policy for senior staff**

Pay at all levels is set in line with the organisational pay structure and is scrutinised by the HR Committee. Pay for the Chief Executive Officer is considered and agreed outside of this process by the Chair of Trustees and the Chair of HR Committee

##### **Risk Management**

The senior management team at the charity maintains a risk register which is actively reviewed at each governance sub-committee and at the Board of Trustees annually, or when necessity arises. The risk register is maintained using a simple scoring system to enable major risks to be identified and action plans created. The trustees review and agree policies, systems, and procedures to mitigate those risks identified.

The main risks arising from the charity's operations are reduction in funding, liquidity risk, cash flow risk, and interest rate risk.

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 31 March 2023**

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##### **Funding Risk**

The charity seeks to manage funding risk by continuing to identify and apply for grant funding for new services rather than rely on statutory funding. The charity is developing tender documents, in preparation for future tenders, by consulting with family carers and funding commissioners and ensuring service levels remain high and meet family carers' needs.

##### **Liquidity risk**

The charity seeks to manage financial risk by ensuring sufficient liquidity is available to meet foreseeable needs and to invest cash in assets safely and profitably. Short-term flexibility is achieved by having sufficient unrestricted reserves. The charity finances its investment in tangible fixed assets through operating lease contracts. The future obligations arising from these contracts are set out in note 23 of the financial statements.

##### **Cash flow risk**

The charity needs to manage cash-flow in order to meet its debts as they fall due. Management and the trustees therefore consistently monitor this and produce cash-flow forecasts to ensure there are sufficient cash reserves available in the charity.

##### **Interest rate risk**

The charity maintains sufficient funds in its current account to meet short term demand. Surplus short term funds are held on deposit to obtain interest. The charity manages its exposure to interest rate fluctuations on its longer term cash investments by entering into fixed rate agreements.

##### **Fundraising**

The charity does not actively fundraise from members of the public or engage third parties to fundraise on its behalf, the main fund raising approach is to apply for funding from grant awarding bodies.

Project workers within service areas identify need and apply for specific grant funding.

The charity receives many unsolicited donations from members of the public and local organisations, often from people who have benefited from the services provided or others who have heard of the impact of the services in their communities and want to support the cause. The charity is very grateful for the continued support of such donations.

The charity continues to believe its fund raising approach does not warrant signing up to a fundraising standard, and we are pleased to report we have not received any complaints about fundraising.

##### **Trustees' responsibilities statement**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period.



# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Trustees' annual report (incorporating the directors' report) *(continued)***

#### **Year ended 31 March 2023**

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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 2019 (FRS102);
- 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;
- 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**

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

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

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

#### **Small company provisions**

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

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

S Brooks - Chair  
Trustee

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Independent auditor's report to the members of Suffolk Family Carers Limited**

**Year ended 31 March 2023**

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#### **Opinion**

We have audited the financial statements of Suffolk Family Carers Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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;
- 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.

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Independent auditor's report to the members of Suffolk Family Carers Limited**

*(continued)*

**Year ended 31 March 2023**

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#### **Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 the audit:

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

#### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Independent auditor's report to the members of Suffolk Family Carers Limited**

*(continued)*

**Year ended 31 March 2023**

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#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

In addition to discussions with the client regarding the potential areas for irregularities and non compliance the following tests were also performed;

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, testing of journal entries and other adjustments for appropriateness, evaluation the rational of significant transactions outside the normal course of activities and reviewing accounting estimates for bias.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and Employment law.

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Independent auditor's report to the members of Suffolk Family Carers Limited**

*(continued)*

#### **Year ended 31 March 2023**

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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://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 charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of  
Lovewell Blake LLP  
Chartered accountants & statutory auditor  
Bankside 300  
Peachman Way  
Broadland Business Park  
Norwich  
NR7 0LB

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Statement of financial activities (including income and expenditure account)

Year ended 31 March 2023

		2023				2022
	Note	Unrestricted funds £	Designated funds	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>						
Donations and legacies	5	40,052	585	80,559	121,196	176,484
Charitable activities	6	143,133	—	2,050,255	2,193,388	2,415,258
Investment income	7	24,988	—	—	24,988	6,430
Other income	8	—	—	—	—	7,800
<b>Total income</b>		<u>208,173</u>	<u>585</u>	<u>2,130,814</u>	<u>2,339,572</u>	<u>2,605,972</u>
<b>Expenditure</b>						
Charitable activities	9	360,006	18,359	2,214,529	2,592,894	2,453,658
<b>Total expenditure</b>		<u>360,006</u>	<u>18,359</u>	<u>2,214,529</u>	<u>2,592,894</u>	<u>2,453,658</u>
<b>Net (expenditure)/income before transfer of funds</b>		(151,833)	(17,774)	(83,715)	(253,322)	152,314
Transfers between funds		154,818	649,415	(804,233)	—	—
<b>Net movement in funds</b>		<u>2,985</u>	<u>631,641</u>	<u>(887,948)</u>	<u>(253,322)</u>	<u>152,314</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		464,918	121,926	1,356,476	1,943,320	1,791,006
<b>Total funds carried forward</b>		<u>467,903</u>	<u>753,567</u>	<u>468,528</u>	<u>1,689,998</u>	<u>1,943,320</u>

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

The notes on pages 23 to 36 form part of these financial statements.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Balance sheet

31 March 2023

		2023		2022	
	Note	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	14	—			2,380
Tangible fixed assets	15		88,647		109,875
			88,647		112,255
<b>Current assets</b>					
Debtors	16	125,922		112,500	
Cash at bank and in hand		1,596,428		1,932,877	
		1,722,350		2,045,377	
<b>Creditors: Amounts falling due within one year</b>	17	(120,999)		(214,312)	
<b>Net current assets</b>			1,601,351		1,831,065
<b>Total assets less current liabilities</b>			1,689,998		1,943,320
<b>Net assets</b>			1,689,998		1,943,320
<b>Funds of the charity</b>					
Restricted funds			468,528		1,356,476
Designated funds			753,567		121,926
Unrestricted funds			467,903		464,918
<b>Total charity funds</b>	20		1,689,998		1,943,320

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

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

S Brooks - Chair  
Trustee

Company registration number: 03507600

The notes on pages 23 to 36 form part of these financial statements.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Statement of cash flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(253,322)	152,314
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	28,861	25,738
Amortisation of intangible assets	2,380	4,080
Other interest receivable and similar income	(24,988)	(6,430)
Gains on disposal of tangible fixed assets	—	(7,800)
<i>Changes in:</i>		
Trade and other debtors	(13,422)	(70,205)
Trade and other creditors	(93,313)	43,592
Cash generated from operations	(353,804)	141,289
Interest received	24,988	6,430
Net cash (used in)/from operating activities	<u>(328,816)</u>	<u>147,719</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(7,633)	(65,857)
Proceeds from sale of tangible assets	—	9,000
Net cash used in investing activities	<u>(7,633)</u>	<u>(56,857)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(336,449)	90,862
<b>Cash and cash equivalents at beginning of year</b>	1,932,877	1,842,015
<b>Cash and cash equivalents at end of year</b>	<u>1,596,428</u>	<u>1,932,877</u>

The notes on pages 23 to 36 form part of these financial statements.



# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Notes to the financial statements**

**Year ended 31 March 2023**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 8, Hill View Business Park, Old Ipswich Road, Claydon, Suffolk, IP6 0AJ.

#### **2. Statement of compliance**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

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

##### **Going concern**

The Trustees are aware that the challenge to secure future income may be more difficult as the COVID19 impact hits the charity sector and the wider economic environment. The financial position of Suffolk Family Carers Limited will be carefully monitored but if a potential shortfall is identified, the existing reserves will allow the charity sufficient time to take appropriate action.

The charity has made a deficit this year of £253,322 (2022: Surplus of £152,314). The unrestricted reserves are within the target level and so the Trustees consider that the charity has adequate reserves 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.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

##### **Income**

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

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Income *(continued)*

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

##### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis.

##### Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

##### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

- |         |   |                   |
|---------|---|-------------------|
| Website | - | 20% straight line |
|---------|---|-------------------|

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### **Amortisation *(continued)***

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Amortisation costs in the year are included under Charitable activities: carer support services.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Tangible assets costing more than £1,000 are capitalised and included at cost, including any incidental expenses of acquisition.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and equipment	-	10% straight line
Office equipment	-	10% straight line
Motor vehicles	-	33% straight line
Computer equipment	-	33% straight line

##### **Grants payable**

Grants payable are accounted for when approved by the Trustees.

##### **Redundancy**

Redundancy and termination costs are recognised as an expense in the Statements of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either:

- Terminate the employment of an employee or group of employees before normal retirement date; or
- Provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and does not have share capital. Every member of the charity undertakes to contribute such amounts (not exceeding £10) as may be required in the event of winding up.

#### 5. Donations and legacies

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations and Legacies	40,052	585	20,175	60,812
<b>Grants</b>				
Grants receivable	—	—	60,384	60,384
	<u>40,052</u>	<u>585</u>	<u>80,559</u>	<u>121,196</u>
	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations and Legacies	49,200	232	21,469	70,901
<b>Grants</b>				
Grants receivable	—	—	105,583	105,583
	<u>49,200</u>	<u>585</u>	<u>127,052</u>	<u>176,484</u>

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

##### 5. Donations and legacies *(continued)*

Donations, legacies and grants received consist of;

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Armed Forces Covenant Fund	–	500
Arnold Clarke Community Fund	1,000	1,000
Babergh & Mid Suffolk District Council	4,875	–
BBC Children in Need	500	–
Carers Trust	8,470	4,320
Coop Local Community Fund	–	3,754
Daval Trust	2,188	1,100
East Suffolk Council	1,961	35,430
East Suffolk and North Essex NHS Foundation Trust	–	1,000
Ipswich Borough Council	5,000	–
Ipswich Cemeteries	12,000	–
Ipswich and District Stroke Club	–	2,039
L D Rope Third Charitable Trust	–	1,079
Legacy	10,340	31,000
Marx Family Trust	–	2,000
Membership fees	745	650
Norfolk County Council	–	700
Persimmon Charitable Foundation	–	1,000
Rotary Club Ipswich and East	–	1,000
Scrutton Bland	5,000	–
Suffolk Community Foundation		
- Community Fund	–	17,950
- Hewlett Fund	1,862	–
- Maurken Fund	–	1,000
- Port Community Fund	1,960	1,738
- Suffolk Household Support Grant	7,500	10,000
Suffolk County Council	–	24,760
Sundry Grants & Donations	30,040	25,642
The Mrs L D Rope Third Charitable Settlement	550	–
The Veteran's Foundation	24,302	8,822
Youth Music	2,903	–
	<u>121,196</u>	<u>176,484</u>

##### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from charitable activities	<u>143,133</u>	<u>2,050,255</u>	<u>2,193,388</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from charitable activities	<u>150,604</u>	<u>2,264,654</u>	<u>2,415,258</u>

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

#### 6. Charitable activities *(continued)*

Charitable activities received consist of;

	<b>2023</b>	2022
	£	£
Alzheimer's Society	61,500	–
Armed Forces Covenant Fund	35,686	48,758
Babergh District Council	2,258	–
BBC Children in Need	9,104	9,932
Big Lottery Fund	–	71,782
Care Development East	–	8,400
Connect Communities	–	135,494
Dance East	2,500	–
East Suffolk Council	95,002	265,497
East Suffolk and North Essex NHS Foundation Trust	62,500	50,000
Leading Lives	1,104	–
NHS	563,051	562,793
PohWer	165,085	–
Suffolk County Council	1,063,223	1,000,801
Suffolk Libraries	74,375	74,375
Sundry income	–	3,046
Turning Point	58,000	50,000
Voiceability	–	134,380
	<u>2,193,388</u>	<u>2,415,258</u>

#### 7. Investment income

	Unrestricted Funds	<b>Total Funds 2023</b>	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>24,988</u>	<u>24,988</u>	<u>6,430</u>	<u>6,430</u>

#### 8. Other income

	Unrestricted Funds	<b>Total Funds 2023</b>	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Gain on disposal of fixed assets	<u>–</u>	<u>–</u>	<u>7,800</u>	<u>7,800</u>

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

#### 9. Expenditure on charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Core services	120,864	1,500	294,016	416,380	383,902
Children, Young People and Families Service	431,254	357	53,459	485,070	413,344
Mental Health and Wellbeing	285,438	1,014	38,994	325,446	318,399
Adult Carers Services	1,128,420	75,653	161,925	1,365,998	1,338,013
	<u>1,965,976</u>	<u>78,524</u>	<u>548,394</u>	<u>2,592,894</u>	<u>2,453,658</u>

Of the above costs, £360,006 were unrestricted (2022: £335,949), £18,359 were designated (2022: £3,206) and £2,214,529 restricted (2022: £2,114,503).

Included within operational costs are grants paid totalling £78,524 (2022: £36,400) paid to individuals and community groups.

Support costs include governance costs of £14,857 (2022: £20,931) which have been apportioned directly to activities undertaken in 2023.

#### 10. Analysis of support costs

	2023 £	2022 £
Wages and salaries	299,443	297,541
Rent and utilities	102,753	85,624
Governance costs	14,857	20,931
Travel	29,193	24,029
Insurance	16,942	15,230
Staff Training	6,183	6,609
IT Support and Licences	79,023	83,359
	<u>548,394</u>	<u>533,323</u>

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Amortisation of intangible assets	2,380	4,080
Depreciation of tangible fixed assets	28,861	25,738
Gains on disposal of tangible fixed assets	—	(7,800)
Operating lease payments	67,013	65,846
Fees payable for the audit of the financial statements	<u>14,334</u>	<u>12,540</u>

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

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#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	1,772,340	1,647,986
Social Security costs	143,429	124,173
Employer contributions to pension plans	114,745	111,302
	<u>2,030,514</u>	<u>1,883,461</u>

The average head count of employees during the year was 84 (2022: 87).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Included within wages and salaries costs are redundancy and termination payments totalling £7,764 (2022: £Nil). These payments were made inline with contractual agreements and have been accounted for inline with the accounting policy noted.

#### **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 £359,237 (2022: £322,083).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits were received from the charity or a related entity by the trustees during the year (2022: £Nil).

During the year, no trustee (2022: none) received reimbursement of expenses (2022: £Nil).

#### 14. Intangible assets

	Website £
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	<u>20,400</u>
<b>Amortisation</b>	
At 1 April 2022	18,020
Charge for the year	2,380
At 31 March 2023	<u>20,400</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>—</u>
At 31 March 2022	<u>2,380</u>



# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

#### 15. Tangible fixed assets

	Plant and equipment £	Office equipment £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>					
At 1 April 2022	68,581	1,175	89,232	42,417	201,405
Additions	–	4,835	–	2,798	7,633
Disposals	–	–	–	(6,943)	(6,943)
<b>At 31 March 2023</b>	<b>68,581</b>	<b>6,010</b>	<b>89,232</b>	<b>38,272</b>	<b>202,095</b>
<b>Depreciation</b>					
At 1 April 2022	5,698	1,175	43,668	40,989	91,530
Charge for the year	6,858	533	19,992	1,478	28,861
Disposals	–	–	–	(6,943)	(6,943)
<b>At 31 March 2023</b>	<b>12,556</b>	<b>1,708</b>	<b>63,660</b>	<b>35,524</b>	<b>113,448</b>
<b>Carrying amount</b>					
<b>At 31 March 2023</b>	<b>56,025</b>	<b>4,302</b>	<b>25,572</b>	<b>2,748</b>	<b>88,647</b>
At 31 March 2022	62,883	–	45,564	1,428	109,875

#### 16. Debtors

	<b>2023</b> £	2022 £
Trade debtors	51,521	34,945
Prepayments and accrued income	68,601	77,555
Other debtors	5,800	–
	<b>125,922</b>	<b>112,500</b>

The charity has been notified of additional legacies which have not been included within the accounts as there is uncertainty over the value to be received.

#### 17. Creditors: Amounts falling due within one year

	<b>2023</b> £	2022 £
Trade creditors	31,471	60,148
Accruals and deferred income	58,955	121,350
Social security and other taxes	29,942	30,241
Other creditors	631	2,573
	<b>120,999</b>	<b>214,312</b>

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

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#### 18. Deferred income

	2023 £	2022 £
At 1 April 2022	101,345	102,235
Amount released to income	(101,345)	(102,235)
Amount deferred in year	33,659	101,345
<b>At 31 March 2023</b>	<u>33,659</u>	<u>101,345</u>

Deferred income relates to income received by the charity relating to a future period that is paid in advance.

#### 19. Pensions and other post retirement benefits

The Charity operates a group personal pension scheme, the assets of which are held in an independently administered fund. Employers' contributions paid during the period amounted to £114,745 (2022: £111,302).

All direct staff are allocated a project fund which they work on. This project fund will dictate the charity activity the employer pension contributions should go against as an expense. All projects are noted as being restricted or unrestricted funds and so the project fund allocated for the employee to work on will also dictate whether the individual employer pension contributions go against restricted or unrestricted funds.

For support costs the employer pension contributions are worked out on an apportionment basis. All staff members' salaries are split in varying percentages, according to job class, to cost of raising funds, direct charitable activities, project management, finance management, HR, and governance. All salary support costs represent the elements allocated to project management, finance management, and HR.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

#### 20. Analysis of charitable funds

##### 2023

##### Designated funds

	Balance at 1 April 2022	Income	Expenditure	Transfer	Balance at 31 March 2023
	£	£	£	£	£
Respite	53,426	–	(7,940)	–	45,486
Caravan fund	68,500	585	(10,419)	(60)	58,606
Community Development	–	–	–	464,018	464,018
Mental Health Development	–	–	–	87,680	87,680
Children, Young People and Families Development	–	–	–	97,777	97,777
	<u>121,926</u>	<u>585</u>	<u>(18,359)</u>	<u>649,415</u>	<u>753,567</u>

##### General funds

	Balance at 1 April 2022	Income	Expenditure	Transfer	Balance at 31 March 2023
	£	£	£	£	£
Core Services	<u>464,918</u>	<u>208,173</u>	<u>(360,006)</u>	<u>154,818</u>	<u>467,903</u>

##### Restricted funds

	Balance at 1 April 2022	Income	Expenditure	Transfer	Balance at 31 March 2023
	£	£	£	£	£
Core Services	8,174	43,250	(45,958)	–	5,466
Children, Young People and Families Service	254,480	414,445	(485,070)	(143,501)	40,354
Mental Health and Wellbeing	238,606	338,222	(325,446)	(133,416)	117,966
Adult Carers Services	855,216	1,334,897	(1,358,055)	(527,316)	304,742
	<u>1,356,476</u>	<u>2,130,814</u>	<u>(2,214,529)</u>	<u>(804,233)</u>	<u>468,528</u>
Total funds 2023	<u>1,943,320</u>	<u>2,339,572</u>	<u>(2,592,894)</u>	<u>–</u>	<u>1,689,998</u>

##### 2022

##### Designated funds

	Balance at 1 April 2021	Income	Expenditure	Transfer	Balance at 31 March 2022
	£	£	£	£	£
Respite	124,474	232	(1,280)	(70,000)	53,426
Caravan fund	–	–	(1,926)	70,426	68,500
	<u>124,474</u>	<u>232</u>	<u>(3,206)</u>	<u>426</u>	<u>121,926</u>

##### General funds

	Balance at 1 April 2021	Income	Expenditure	Transfer	Balance at 31 March 2022
	£	£	£	£	£
Core Services	<u>391,885</u>	<u>214,034</u>	<u>(335,949)</u>	<u>194,948</u>	<u>464,918</u>
	<u>391,885</u>	<u>214,034</u>	<u>(335,949)</u>	<u>194,948</u>	<u>464,918</u>

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

Restricted funds	Balance at 1 April 2021 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2022 £
Core Services	12,639	43,250	(47,953)	238	8,174
Children, Young People and Families Service	289,811	427,025	(413,344)	(49,012)	254,480
Mental Health and Wellbeing	229,477	384,125	(318,399)	(56,597)	238,606
Adult Carers Services	742,720	1,537,306	(1,334,807)	(90,003)	855,216
	<u>1,274,647</u>	<u>2,391,706</u>	<u>(2,114,503)</u>	<u>(195,374)</u>	<u>1,356,476</u>
Total funds 2022	<u>1,791,006</u>	<u>2,605,972</u>	<u>(2,453,658)</u>	<u>—</u>	<u>1,943,320</u>

#### Core Services

This service supports the activities provided to family carers. It includes the CEO office functions, human resources, finance, contracts management, communications and the volunteering project.

#### Children, Young People and Families Service

We support young people from age 5 years up to 24 years of age, who care for a parent, grandparent or sibling. The aim of the service is to support young people to reduce inappropriate or excessive caring and to ensure that young carers have a chance to be children, first and foremost, by receiving opportunities to have a break from their caring roles, relax and make new friends and make successful transitions into adulthood. Support has included information, advice, one to one support, drop-ins at schools and colleges, peer support, monthly clubs, activities, life skill workshops and residential trips.

#### Mental Health and Wellbeing Service

We provide a range of services and support to family carers who are looking after someone with dementia or mental health and/or substance misuse issues. We offer a range of information and support programmes to help family carers maintain and improve their own emotional wellbeing and bring resilience to their caring role.

#### Adult Carers Services

We provide information, advice, guidance and advocacy to adult family carers in Suffolk. We ensure family carers access appropriate services and support from us and we put them in touch with other organisations which can help them.

We provide support to family carers in GP surgeries across East and West Suffolk and hospital based carer support in the Ipswich, West Suffolk, and James Paget hospitals. We also provide a variety of services which help family carers stay well.

#### Designated funds

The purpose of the designated funds is described in the Trustees' Report on page 10.

#### Transfers

Transfers from restricted to unrestricted funds represent a proportion of support and development services which include strategic planning and management, contract management, finance and personnel, and are chargeable to restricted funds.

# Suffolk Family Carers Limited

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2023

#### 21. Analysis of net assets between funds

Year ended 31 March 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	7,097	55,978	25,572	88,647
Net current assets	460,806	697,589	442,956	1,601,351
	<u>467,903</u>	<u>753,567</u>	<u>468,528</u>	<u>1,689,998</u>

Year ended 31 March 2022

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	1,746	62,564	45,564	109,874
Intangible fixed assets	2,380	—	—	2,380
Net current assets	460,792	59,362	1,310,912	1,831,066
	<u>464,918</u>	<u>121,926</u>	<u>1,356,476</u>	<u>1,943,320</u>

#### 22. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>1,932,877</u>	<u>(336,449)</u>	<u>1,596,428</u>

#### 23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	53,942	54,534
Later than 1 year and not later than 5 years	22,730	17,183
Later than 5 years	52,026	56,028
	<u>128,698</u>	<u>127,745</u>

# **Suffolk Family Carers Limited**

## **Company Limited by Guarantee**

### **Notes to the financial statements** *(continued)*

#### **Year ended 31 March 2023**

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#### **24. Related parties**

During the year, the charity received advice and software support amounting to £1,200 (2022: £1,550) from Scrutton Bland LLP, an entity in which J Tucker (Trustee and Treasurer) is a partner. At 31 March 2023, the charity owed Scrutton Bland LLP £466 (2022: £170). Scrutton Bland LLP also made a donation of £5,000 to the charity during the year.

During the year, the charity received income totalling £54,760 (2022: £Nil) from NHS Suffolk and North Essex Integrated Care Board, an entity in which K Alderson (CEO) is ICS VCSE Assembly Chair. No balance was outstanding at the year end.

During the year, the charity received income totalling £11,322 (2022: £30,688) from Suffolk Community Foundation, an entity in which Jane Millar (Trustee) is a Trustee. No balance was outstanding at the year end.

Trustees made donations to the charity totalling £190 (2022: £185) during the year.