

Carers' Support Centre

Carers' Support Centre

(A company limited by guarantee)

Trustees Report and Financial Statements

For the Year Ended 31<sup>st</sup> March 2024

# Carers' Support Centre

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# Carers' Support Centre

## **Trustees Annual Report (including Directors report) For the year ended 31 March 2024**

The Trustees (who are also directors of the Charity for the purpose of the Companies Act) present their Annual Report together with the audited financial statements of Carers' Support Centre (the Charity) for the year ended 31 March 2024. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provision of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effected 1 January 2015 as amended).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director' Report) Regulations 2013 is not required.

### **Trustees' responsibilities statement**

The charity Trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# Carers' Support Centre

## Trustees Annual Report (including Directors report) For the year ended 31 March 2024

### Statement of disclosure of information to Auditor

We, the Trustees of the Charitable Company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- there is no relevant information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees to make ourselves aware of any relevant information and to establish that the auditors are aware of that information.

#### Company Secretary:

Mr Michael Humphries

#### Day to Day Management of the Charity:

Chief Executive (Joint)

Mr Michael Humphries

Chief Executive (Joint)

Mrs Helen Wilson

#### Auditor:

Finnies Accountants Limited  
Chartered Certified Accountants  
4-6 Swaby's Yard  
Walkergate  
Beverley  
HU17 9BZ

#### Bankers:

Unity Trust Bank  
Nine Brindleyplace  
4 Oozels Square  
Birmingham  
B1 2HB

# Carers' Support Centre

## **Trustees Annual Report (including Directors report) For the year ended 31 March 2024**

### **Structure, Governance and Management**

#### **Governing Document**

Carers' Support Centre is a registered charity and a company limited by guarantee governed by its Memorandum and Articles of Association adopted on 31 March 1998 and amended on 27 December 2012 and 11 January 2023.

Every member of the Charity undertakes to contribute a maximum of £10 in the event of the charity winding up.

#### **Recruitment and appointment of new Trustees**

The Trustees keep the membership of the board under review and understand the need to have access to a good mix of skills. The Board of Trustees completes an annual skills audit showing that there are no gaps in the expertise of the board. There will be an ongoing focus of ensuring diversity on our board and in our team.

The Articles of Association states that the number of Trustees must not be less than three but shall not be subject to any maximum.

#### **Induction and training of new Trustees**

New Trustees undergo induction training, provided by the Chief Executive. The induction includes a discussion about the role and responsibilities of Trustees, the activities, aims and objectives of the Charity, the structure of the organisation, Board of Trustees, general procedures of the organisation. New Trustees are introduced to members of staff and other Trustees, and are provided with the Charity Commissions 'Roles and Responsibilities of Trustees', the Articles and Memorandum of Association, the business plan, the latest statutory financial statements, Annual Report, and financial reports provided to the Board of Trustees. Any additional training required by new Trustees will be identified during induction, and may be requested at any point by new and existing Trustees, where it is considered useful to their role as Trustee. Trustees are also invited to attend staff events and activities in order to develop a better all-round understanding of the organisation.

#### **Organisational Structure**

The Board of Trustees manages the Charity, and aims to consider only strategic decisions at its meetings. Trustees are aware that any conflicts of interest are declared and minuted. The Board meets every two months. The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the Charity, and also has authority to delegate as appropriate to other staff members. Ad-hoc committees are set up when the need arises.

# Carers' Support Centre

## **Trustees Annual Report (including Directors report) For the year ended 31 March 2024**

### **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage them. The Trustees have put in place a risk register, and this is reviewed and re-evaluated annually.

### **Reserves policy**

Cash and deposit balances are maintained to be able to meet outgoings and grant obligations.

The financial position of the charity on 31st March 2024 is considered to be satisfactory, with sufficient reserves to meet current commitments.

The charity has a reserves policy which is reviewed on an bi annual basis. The current reserves policy adopted by the Trustees ensures that there are sufficient monies available to cover costs should the Charity have to cease, including redundancy costs. The Trustees are particularly mindful of the need to contain the risk where the Charity cannot meet the payments to which it is committed if the income of the Trust declines.

### **Trustees**

J Clift-Williams- Chairperson  
M Morley  
P Taylor  
B Dunderdale - resigned April 2023  
H Redshaw  
M Keyworth – resigned April 2023  
P Ashley  
P Caswell  
K Hague  
A Holden  
J Smith  
K Knapton  
D Carlile – appointed January 2024

### **Company Secretary and registered office:**

Michael Humphries CEO, Carers' Support Centre, 11 Redcombe Lane, Brigg, North Lincolnshire, DN20 8AU registered charity number 1070028 company number 3540988

# Carers' Support Centre

## **Trustees Annual Report (including Directors report) For the year ended 31 March 2024**

### **Objectives and Aims**

The objective of the charity as stated in the company's Memorandum and Articles of Association are principally for the benefit of the community in North Lincolnshire and surrounding areas.

In developing the main objectives for the following year, the Trustees have given regard to the Charity Commission guidance on public benefit.

The Charity's objectives are;

- To promote the relief of the aged, sick, or disabled people in North Lincolnshire and surrounding areas by the provision of such services as shall relieve or alleviate their suffering.
- To advance the education of Carers by the provision of training and advice to such persons.
- To relieve those Carers who are need by reason of their responsibilities as a Carer.

A Carer shall be defined as a person whose life is, or has been, restricted by the responsibility for the care and well being of aged, sick, and disabled people.

The policies adopted in furtherance of these objectives, by the Trustees are; - To bring together members to fulfil the aforesaid objectives.

- To gather and disseminate information for members and Carers.
- To advise and inform relevant bodies of the needs of Carers.
- To promote the setting up of appropriate support systems for Carers.
- To organise fund raising activities.
- To employ members of staff as appropriate.

### **Mission statement**

Carers' Support Centre is the first choice for Carers, their family, and Commissioners. We are a trusted and respected organisation.

### **Vision**

Carers are valued and can access the help they need to thrive and live the life they choose.

# Carers' Support Centre

## **Trustees Annual Report (including Directors report) For the year ended 31 March 2024**

### **Aims**

1. Raise the profile and importance of Carers across communities
2. Identify and reach a greater number of Carers
3. Ensure support to Carers is accessible
4. Ensure support to Carers is inclusive and makes a positive difference
5. Sustain and grow a vibrant, supported, inclusive and high performing team
6. Strengthen our financial sustainability and operational efficiency

### **Equal opportunities**

In furtherance of the Objects the charity shall at all times take into consideration the principles of equality of opportunity irrespective of age, gender, race, colour, nationality, ethnic origin, religion, sexual orientation or disability.

### **Achievements and Performance**

This year we have undertaken a significant amount of outreach work across the whole of Northern Lincolnshire. We have had a presence at events such as Armed Forces days, Pride, and summer shows such as the Winterton Show as well as working with Employers raising Carer awareness with staff teams and management, and running sessions with for example local councillors, Community Hubs, Adult Social Care, hospital-based teams and Ongo Homes.

Working with partners and taking active roles in various working groups such as Dementia Action Alliance and the Domestic Abuse Partnership

We continue to develop new services and grow existing support. Carer Groups have developed in Crowle, Carers Together at Lindsey Lodge Hospice and a group called Generation X for younger adult Carers. A memory café has also been developed in conjunction with Friendship at home meeting at our centre in Grimsby. The therapy service has re launched in North Lincolnshire funded through the Carers Trust, offering Carers much needed relaxation therapies such as body massage, reiki, and hypnotherapy.

Our most significant developments have been our Dementia Direct service supporting people living with dementia and their Carers, in North Lincolnshire, and our work based at Diana Princess of Wales Hospital (Grimsby), Scunthorpe General and Great Oaks.



# Carers' Support Centre

## **Trustees Annual Report (including Directors report) For the year ended 31 March 2024**

We have seen significant increase in the number of Carers accessing all our services such as Peer Support groups, training and activities and counselling. Peer Support groups met 242 times during the year supporting 310 individual Carers.

The helpline offering a listening ear, information and guidance has been the busiest ever, and in the year to March 2024 we registered the highest number of new Carers to the service with 1971 Carers registering, a 14.5% increase on the previous year.

We had 7,793 unique carers accessing information, advice and support during the year, an increase of over 125 on the previous year.

It has been another year of significant growth, development, and change for the charity. Carers are coming forward in greater numbers and more and more people and services are becoming carer aware. As a consequence a record number of Carers are now receiving the services and support, they need.

### **A Step Change for Carers at our Local Hospitals**

After the success of the Pilot Project at Diana Princess of Wales Hospital we secured additional funding to continue the project for another year to March 2024 and have now secured a further year of funding to March 2025.

At both Diana Princess of Wales Hospital in Grimsby and Scunthorpe General Hospital we continue with our work with staff to raise the awareness and profile of Carers, building strong links with key staff. A Carers Charter is now displayed in most wards, making clear the hospitals commitment to supporting Carers.

This summer saw the launch of the Carers Lanyard. This is given to Carers to enable them to stay with the person they care for where the person has extra support needs. It gives the Carer the freedom to be at the hospital as much as is needed.

In addition to this, Carers who are part of the new Carers Voice in North East Lincolnshire have created a Carers Guide to the hospital, written by Carers for Carers. The guide clearly explains what support is available for Carers when the person they care for visits hospital, the things Carers need to consider and the questions they need to ask.

This work has had a big impact on the number of Carers being identified at the hospitals, and subsequently we have had a 30% increase in the number of Carers registering for our support.

# Carers' Support Centre

## Trustees Annual Report (including Directors report) For the year ended 31 March 2024

Increasingly Carers are being pro-actively involved in patient care, and their wellbeing considered alongside the health and wellbeing of the patient. Carers have described the change in support they now receive at the hospitals as 'night and day'.

This work has securely embedded the Carers' Support Service in practices and procedures across both hospitals.

The hospital-based work was funded through The Better Care Fund, and we were a guest speaker at the Northern Better Care Fund National Conference where we spoke about the hospital project work and how we delivered services, maximising the funding.

### Dementia Direct North Lincolnshire

The service started in January 2023 and this year has seen the service embedded in the support offer to both Carers and those living with Dementia.

During the year four dementia cafés have been developed in Brigg, Scunthorpe, Epworth, and Barton. There are various activities along with refreshments at each of the cafes.

There have been 49 café events involving 180 individuals with an overall attendance at the cafes of 528

As well as the cafes, Carers and the person living with dementia can access ongoing support, guidance, and information from dedicated Dementia Advisors. The service has seen a significant increase in people registering with the service.

Open cases have increased from 130 in the first quarter of the project to 662 open cases in March 2024.

North and North East Lincs services both have Carer Dementia Information Groups that meet each month with 44 Carers attending these groups.

Understanding Dementia training is also available to Carers with the four-session course running in both North Lincs and North East Lincs and on-line in the evening.

Eleven courses have taken place with 98 individual Carers attending.

# Carers' Support Centre

## **Trustees Annual Report (including Directors report) For the year ended 31 March 2024**

### **Training and Events**

This year our robust package of training opportunities to Carers has been expanded further. While there remains a strong emphasis on well-being there are also courses and workshops geared to Carers interests and hobbies.

Extra funding was secured through the Health Inequalities Fund and a Carers Wellbeing programme was delivered. This consisted of monthly Carer fitness sessions and monthly PLWD fitness sessions for people living with dementia. Each course was tailored to the needs of the group and the fully accessible sessions focused on building strength, balance, and mobility in a social setting as well as monthly sound bath/meditation relaxation sessions, and a continuation for a year for the cooking club, tai chi club and art club.

During this year there has been 127 training events with attendance of 589 Carers, a 58% increase in attendance on last year.

Courses have included anxiety management, legal matters, sound bath, meditation, and various courses focusing on equipping Carers to manage their care such as Caring and Coping.

There are several activity groups meeting regularly and many activity days. The Art Group, Luncheon Club, Tai Chi Groups and Men in Sheds group remain very popular. Activity Days have included glass engraving, cooking classes, and Ceramic and Craft workshops. There have been 194 events with 1167 Carers attending these meetings during the year.

### **Grants**

We apply for grants from external organisations where Carers need financial support to help with their caring role. This year we have applied for grants for a range of things, such as washing machines and tumble dryers, wheelchairs, beds, child car seats, holidays, and driving lessons. This year we secured Grants for 79 Carers, totalling £16,259.

### **Benefits Advice Service**

As a result of this guidance 561 Carers' households have seen an increase in their income. The total amount of benefit gained for the year was £2,176,066.

# Carers' Support Centre

## Trustees Annual Report (including Directors report) For the year ended 31 March 2024

### Awareness Raising and Outreach Work

The Carers' Support Service continues to strengthen and embed relationships with local organisations and has developed many new ones. We are working more closely with employers on Carer friendly policies and procedures, training staff teams on Carer awareness, attending organisation wellbeing events, educating students at local colleges, recruiting Carers Champions across health, social care, community organisations and the private sector. The aim is to ensure Carers can identify themselves as Carers early in their caring journey, can be supported to recognise themselves as Carers by professionals, can access information right across the county and are referred to the Carers' Support Service for support wherever they present themselves.

This year we have provided 287 training and awareness raising sessions to professionals, organisations, and community groups. We conducted 1876 hours of community outreach.

### Volunteers

The Carers' Support Centre makes a significant use of volunteers while undertaking its charitable activities. Our thanks go to all of them.

Volunteers help to transport Carers to and from Carers Groups and support Carers within the groups. Volunteers also provide counselling, befriending, computer tuition, alternative therapies and beauty treatments, handyman and admin support. There are currently 69 volunteers supporting us with our work across the charity.

We celebrated the contribution of our volunteers with an invitation to a lunch at Healing Manor during Volunteers Week in June and a lunch during the Christmas period. They were attended by 43 of our volunteers.

### Carers Week

During Carers Week working alongside North Lincolnshire Council, we hosted an event for professionals with the intention of raising the profile of Carers and the services available to them. The event was attended by over 80 delegates.

### Strategy

This year we implemented our five-year strategy to support Carers. It sets out our values and priorities for the next five years and recognises the vitally important service that Carers provide, and it affirms our commitment and determination to support Carers in their caring role and with maintaining their health and wellbeing.

# Carers' Support Centre

## Trustees Annual Report (including Directors report) For the year ended 31 March 2024

### Staff Health and Wellbeing Sessions

We have focused time this year on our biggest resource, our staff team. We have provided the opportunity for them to access various health and well-being sessions. Two recent events have been Sound bath sessions and A Building Resilience Workshop – Work Armour and Mindfulness.

### Royal Visit

We were honoured this year, with Her Royal Highness, Princess Royal visiting our Carers' Centre in Grimsby Town Centre. We were able to show HRH the various services on offer to Carers and time was spent meeting and talking with many Carers themselves. Eighty-Eight people attended the event.

### Charity Ball

In September we held our first Charity Ball since before lockdown. Nearly 100 people enjoyed a meal and a dance with a live band at Forest Pines Hotel. It raised not only funds for the charity but also the profile of Carers within a different setting and group.

<b>Carers Registered on 31<sup>st</sup> March 2024</b>	<b>No.</b>
Type of Carer	
Carer	4,333
Carer (CFP In Res care)	223
Parent Carer (Cfp Under 18)	888
Sandwich Carer (Carer For A Disabled Child AND Adult	118
Young Carer (Under 18)	14
Ex Carer	295
<b>Total</b>	<b>5,871</b>

This represents a 10% increase, year on year figures.

# Carers' Support Centre

## Trustees Annual Report (including Directors report) For the year ended 31 March 2024

Number of 'Contacts' in the year with ...	
Carer	33,638
Carer (Cared For Person In Res Care)	1,874
Parent Carer (Cared For Person Under 18)	7,002
Sandwich Carer (Carer For A Disabled Child AND Adult	1,363
Young Carer (Under 18)	21
Ex Carer	4,544
Organisation (GP, school, Hospital ward etc)	6,369
Anonymous (unregistered Carers)	723
<b>Grand Total</b>	<b>55,534</b>

This represents a 17% increase year on year.

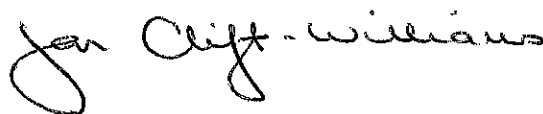
In addition, 56,000 text messages were sent to Carers and 32,000 Newsletters.

### Plans for the Future.

The Carers' Support Service will:

- Ensure that it continues to be able to offer all Carers the support and information they need in a timely manner. To enable the service to manage the increasing demand we will develop a triage system based on Carer need and urgency of the situation and develop the website resources to enable self-directed support.
- Focus some time and resources on support for younger adult Carers.
- Develop a Community Hub space for individual carers and groups to meet and access resources.
- Develop the Carers hospital guide for Scunthorpe General Hospital
- Increase the variety of training on offer of an evening to attract more working Carers.

On Behalf of the Board:



**J Clift-Williams – Chairperson**

Date: 8<sup>th</sup> October 2024

# Carers' Support Centre

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND DIRECTORS OF CARERS' SUPPORT CENTRE**

### **OPINION**

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its 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.
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company'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.

# Carers' Support Centre

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND DIRECTORS OF CARERS' SUPPORT CENTRE (continued)**

### **OTHER INFORMATION**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

### **OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

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

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

### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the statement of trustees' responsibilities, the Trustees and directors, 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 and directors 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 and directors are responsible for



# Carers' Support Centre

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND DIRECTORS OF CARERS' SUPPORT CENTRE (continued)**

and for such internal control as the Trustees and directors 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 and directors 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 and directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL ACCOUNTS**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Enquiry of management and those charged with government around actual and potential litigation and claims.

Discussions with management and those charged with governance including consideration of known or suspected instances of non-compliance with laws and regulations and fraud.

Understanding and evaluation of the operating effectiveness of management's entity level controls designed to prevent and detect irregularities.

Reviewing minutes of meetings of those charged with governance.

Reviewing financial statement disclosures and testing supporting documentation to assess compliance with applicable laws and regulations.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Testing over period end adjustments.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves

# Carers' Support Centre

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND DIRECTORS OF CARERS' SUPPORT CENTRE (continued)**

selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

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.

### **OTHER MATTERS**

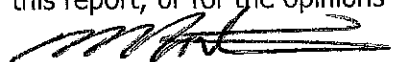
The corresponding figures were unaudited.

Your attention is drawn to the fact that the charity has prepared financial statements 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 (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

### **USE OF OUR REPORT**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Nicholas Michael Auton (Senior Statutory Auditor)  
for and on behalf of Fannies Accountants Limited  
Chartered Certified Accountants  
Statutory Auditor**

4-6 Swaby's Yard  
Walkergate  
Beverley  
HU17 9BZ

Date: 21<sup>st</sup> October 2024

Fannies Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# Carers' Support Centre

## Statement of Financial Activities Year Ended 31<sup>st</sup> March 2024 (incorporating Income and Expenditure Account)

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023 (restated)
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	972,566	42,519	1,015,085	947,141
Charitable Activities	3	285	-	285	1,007
Activities for generating funds	4	6,021	-	6,021	17,635
Investments	5	2,334	-	2,334	-
<b>Total</b>		<b>981,206</b>	<b>42,519</b>	<b>1,023,725</b>	<b>965,783</b>
<b>Expenditure on:</b>	6				
Charitable activities		972,596	44,288	1,016,884	950,165
Governance costs		41,885	-	41,885	25,684
<b>Total resources expended</b>		<b>1,014,481</b>	<b>44,288</b>	<b>1,058,769</b>	<b>975,850</b>
<b>Operating income/(expenditure)</b>		<b>(33,275)</b>	<b>(1,769)</b>	<b>(35,044)</b>	<b>(10,066)</b>
<b>Transfers</b>		<b>(38,987)</b>	<b>38,987</b>	-	-
Gain/(loss) revaluation of investment		-	-	-	-
<b>Net income/(expenditure)</b>		<b>(72,262)</b>	<b>37,218</b>	<b>(35,044)</b>	<b>(10,066)</b>
<b>Other recognised gains/losses</b>					
Gain on the revaluation of fixed assets		654,379	-	654,379	-
<b>Transfers</b>		<b>(654,379)</b>	-	<b>(654,379)</b>	-
<b>Net movement in funds</b>		<b>(72,262)</b>	<b>37,218</b>	<b>(35,044)</b>	<b>(10,066)</b>
<b>Reconciliation of funds</b>					
Funds balances b/fwd at 1st April 2023		682,688	242	682,930	692,996
<b>Fund balances c/fwd at 31st March 2024</b>		<b>610,426</b>	<b>37,460</b>	<b>647,886</b>	<b>682,930</b>

# Carers' Support Centre

## Statement of Financial Activities year ended 31st March 2023 (incorporating Income and Expenditure account) – Previous year.

	Note	Unrestricted Funds (restated) £	Restricted Funds £	Total 2023 (restated) £	Total 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	943,141	4,000	947,141	911,783
Charitable Activities	3	1,007	-	1,007	600
Activities for generating funds	4	17,635	-	17,635	29,343
Investments	5	-	-	-	-
<b>Total</b>		961,783	4,000	965,783	941,726
<b>Expenditure on:</b>	6				
Charitable activities		946,407	3,759	950,166	967,150
Governance costs		25,684	-	25,684	3,567
<b>Total resources expended</b>		972,091	3,759	975,850	970,717
<b>Operating income/(expenditure)</b>		(10,308)	242	(10,066)	(28,991)
<b>Transfers</b>		-	-	-	-
Gain/(loss) revaluation of investment					
<b>Net income/(expenditure)</b>		(10,308)	242	(10,066)	(28,991)
<b>Other recognised gains/losses</b>					
Gain on disposal of fixed assets					
<b>Net movement in funds</b>		(10,308)	242	(10,066)	(28,991)
<b>Reconciliation of funds</b>					
Funds balances b/fwd at 1st April 2022		692,996	-	692,996	721,987
<b>Funds balances c/fwd at 31st March 2023</b>		<b>682,688</b>	<b>242</b>	<b>682,930</b>	<b>692,996</b>

# Carers' Support Centre

## Balance Sheet Year Ended 31<sup>st</sup> March 2024

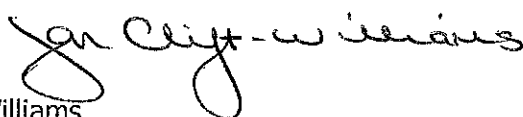
		2024		2023 (restated)	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		991,995		340,262
<b>Current assets</b>					
Debtors	13	43,548		79,267	
Cash at bank and in hand		520,134		496,893	
		<b>564,682</b>		<b>576,160</b>	
<b>Creditors: amounts falling due within one year</b>					
Creditors	14	61,010		40,090	
<b>Net current assets</b>			<b>503,672</b>		<b>536,070</b>
<b>Net assets</b>			<b>1,495,667</b>		<b>876,332</b>
<b>Funds of the charity</b>					
Revaluation reserve	17		847,781		193,402
Restricted funds	16		37,460		242
Unrestricted funds	18		161,276		235,498
Designated funds	18		449,150		447,190
			<b>1,495,667</b>		<b>876,332</b>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

The financial statements were approved and authorised for issue by the Trustees on 8/10/24 and signed on their behalf by:



J Clift-Williams  
Chairperson

# Carers' Support Centre

## Cash Flow Year Ended 31<sup>st</sup> March 2024

	2024	2023	Table
	£	£	
<b>Cash flows from operating activities:</b>	<b>32,230</b>	<b>86,862</b>	<b>A</b>
<b>Cashflows from investing activities:</b>			
Dividends from investments	-	-	
Bank interest received	2,334	-	
Proceeds from the sale of property, plant & equipment	-	-	
Payments to acquire investments	-	-	
Purchase of property, plant and equipment	(11,323)	(16,856)	
<b>Net cash provided by/(used in) investing activities</b>	<b>(8,989)</b>	<b>(16,856)</b>	
Change in cash and cash equivalents in the reporting period	23,241	70,006	
Cash and cash equivalents at the start of the reporting period	496,893	426,887	
Cash and cash equivalents at the end of the reporting period	520,134	496,893	<b>B</b>

**Table A: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(35,044)	24,166
Adjustments for :		
Depreciation charges	10,506	6,346
Loss on sale of fixed assets	3,465	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(2,334)	-
Decrease/(increase) in debtors	34,719	41,023
Increase/(decrease) in creditors	20,918	15,327
Net cash provided by/(used in) operating activities	32,230	86,862

**Table B: Analysis of net debt, cash and cash equivalents**

	2024	2023
	£	£
Cash in hand	518	-
Cash at bank	519,616	496,893
Total cash and cash equivalents	520,134	496,893

# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

### 1). Accounting Policies

#### a). General information and basis of preparation

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 (FRS 102) issued on 16 July 2014 (as updated), 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. The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### b). Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### c). Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Cash donations and gifts are included in full in the financial statements as they are received. Significant non-cash donations are included in the financial statements at the Trustee's estimate of their market value when received. No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed. Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

### d). Expenditure

This is accounted for on an accruals basis but when expenditure is incurred relating to more than one cost category, the expenditure is apportioned over all relevant headings. The basis of apportionment used reflects the time and resources expended under specific headings.

### e). Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows (see note 12).

Freehold property	2% straight line basis
Leasehold property	20% straight line basis
Fixtures and fittings	25% reducing balance basis

### f). Operating leases

Rentals payable under operating leases are charged to the statement of financial activities over the period of the lease on a straight line basis.

### g). Grants and specific donations

Grants in respect of capital expenditure are credited to the statement of financial activities upon receipt. If the grant is unrestricted a designated fund representing the assets written down value is created. This fund is then reduced over the useful economic life of the asset in line with its depreciation. Grants of a revenue nature which are made to give immediate financial support or to reimburse costs previously incurred are credited to the statement of financial activities in the period in which they become receivable. Grants of a revenue nature which are made to finance general activities over a specific period or to compensate for a loss of current or future income are credited to the statement of financial activities when receivable.

### i). Fixed assets

Expenditure of a capital nature is capitalised on all items and not in accordance to expended amount.

### j). Pension costs

Contributions to provide pensions and related benefits are charged to the income and expenditure accounts as incurred.



# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

### **k). Going concern**

After making reasonable enquiries, the directors have a reasonable expectation that the charitable company has adequate resources to continue in operations existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **i). Preparation of group financial statements**

The charity/charitable company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity/charitable company and its subsidiary undertaking comprise a small group.

### **m). Recognition basis or creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **n). Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **o). Taxation**

Carers' Support Centre is a UK registered charity, number 224505. All the Society's income is applied to its charitable objects and the Society is, therefore, exempt under current legislation from most forms of taxation. Value Added Tax is not recoverable by the Society and is therefore charged to the statement of financial activities or balance sheet as incurred.

# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

### 8). Staff costs

The average number of persons employed by the Charity during the period was as follows:

	<b>2024 Number</b>	<b>2023 Number</b>
Directors/trustees	11	13
Management & Administration	5	5
Project Work	18	16
Total	34	34
Actual average monthly number of staff		

The aggregate payroll costs in respect of these employees were as follows:

	<b>2024</b>	<b>2023</b>
Wages and Salaries	653,686	557,473
Social security	44,365	39,175
Pension costs	13,457	10,512
<b>Total</b>	<b>711,508</b>	<b>607,160</b>

No employee received emoluments of more than £60,000.

The charity runs a stakeholder pension scheme for the benefit of its employees. Total pension costs for the year were £13,457 (2023: £10,512). Total contributions due to the scheme as at 31 March 2024 were £4 (2023: £nil).

### 9). Trustees' remuneration

The Trustees were not entitled to and did not receive any remuneration from the charity during the year (2023: £nil). Trustees were reimbursed travel expenses from the charity during the year £114 (2023: £nil).

Donations from Trustees during the year total £nil (2023: £nil).

# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

### 10). Operating lease rentals

	2024	2023
	£	£
Plant and equipment	2,149	1,909

### 11). Net incoming resources for the year

This is stated after charging:

	2024	2023
	£	£
Audit	9,000	-
Independent Examination	2,268	2,365
Depreciation	10,506	6,346

### 12). Tangible assets

	Freehold Property	Leasehold Property	Fixtures & Fittings	Total
	£	£	£	£
<b>Cost (valuation)</b>				
At 1st April 2023	400,000	54,140	114,129	568,269
Additions	-	-	11,325	11,325
Disposals	-	-	(78,047)	(78,047)
Revaluation	654,379	-	-	654,379
At 31st March 2024	1,054,379	54,140	47,407	1,155,926
<b>Depreciation</b>				
At 1st April 2023	80,255	48,228	99,524	228,007
Provided during the year	4,124	1,478	4,904	10,506
Disposals	-	-	(74,582)	(74,582)
Eliminated on Revaluation	-	-	-	-
At 31st March 2024	84,379	49,706	29,846	163,931
<b>Net book value</b>				
At 31st March 2023	319,745	5,912	14,605	340,262
<b>At 31st March 2024</b>	<b>970,000</b>	<b>4,434</b>	<b>17,561</b>	<b>991,995</b>

# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

### 13). Debtors

	2024	2023 (restated)
	£	£
<i>Amounts falling due within one year</i>		
Trade debtors	378	47,385
Other Debtors	31,882	31,882
Prepayments and accrued income	12,288	-
<b>Total debtors</b>	<b>44,548</b>	<b>79,267</b>

### 14). Creditors

	2024	2023 (restated)
	£	£
Trade creditors	13,433	8,342
Accruals and deferred income	26,447	9,115
Tax and social security	10,832	12,408
Other creditors	10,298	10,225
<b>Total creditors</b>	<b>61,010</b>	<b>40,090</b>

### 15). Operating lease commitments

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

	2024	2023
	£	£
Not later than 1 year	2,539	2,539
Later than 1 year and not later than 5 years	8,253	10,793

# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

### 16). Restricted Funds

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

	Balance at 31st March 2023	Incoming resources	Resources expended	Transfers of Funds	Balance at 31st March 2024
	£	£	£	£	£
Household Grants	242	-	(1,100)	858	-
Carers Trust Grants	-	21,921	(21,232)	3,912	4,601
Independence at home	-	2,183	(2,581)	398	-
NL Health Inequalities	-	1,500	(1,440)	-	60
NEL Health Inequalities	-	5,060	(3,217)	-	1,844
NEL Carers Forum	-	-	-	1,000	1,000
NEL Carers Strategy	-	2,000	(10,980)	14,683	5,703
NEL Young Carers	-	-	(3,738)	18,136	14,398
NL Carer & Community Room Development	-	9,854	-	-	9,854
<b>Total</b>	<b>242</b>	<b>42,518</b>	<b>(44,288)</b>	<b>38,987</b>	<b>37,460</b>

	Balance at 31st March 2022	Incoming resources	Resources expended	Transfers of Funds	Balance at 31st March 2023
	£	£	£	£	£
Household Grants	-	4,000	(3,759)	-	242
<b>Total</b>	<b>-</b>	<b>4,000</b>	<b>(3,759)</b>	<b>-</b>	<b>242</b>

### 17). Revaluation reserves

	Balance at 31st March 2023	Income	Expenditure	Transfer	Balance at 31st March 2024
		£	£	£	
Revaluation Reserve	193,402	-	-	654,379	847,781
<b>Total</b>	<b>193,402</b>	<b>-</b>	<b>-</b>	<b>654,379</b>	<b>847,781</b>

	Balance at 31st March 2022	Income	Expenditure	Transfer	Balance at 31st March 2023
		£	£	£	
Revaluation Reserve	193,402	-	-	-	193,402
<b>Total</b>	<b>193,402</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>193,402</b>

# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

### 18). Unrestricted Funds

	Balance at 31st March 2023 (restated) £	Income £	Expenditure £	Transfer £	Balance at 31st March 2024 £
<b>General funds</b>	235,498	974,498	(975,294)	(73,426)	<b>161,276</b>
<b>Designated funds:</b>					
Core costs	400,000	-	-	-	<b>400,000</b>
Research & Development	10,000	-	-	(10,000)	-
Building Improvements	-	-	(18,436)	28,436	<b>10,000</b>
Innovation Funds	-	-	(419)	1,163	<b>744</b>
Carers In Partnership	-	-	(247)	247	-
Staff Wellbeing Support & Development	-	-	(1,903)	12,419	<b>10,516</b>
Carers Voice Forum	-	-	(1,674)	3,331	<b>1,657</b>
Gen Z	-	-	(5)	1,000	<b>995</b>
Carers Peer Support Group	-	6	(712)	706	-
North East Lincolnshire:					
Carers Strategy Delivery	15,182	-	-	(15,182)	-
Bennet Sulte	3,788	4,019	(10,696)	11,577	<b>8,688</b>
Carers forum	1,000	-	-	1,620	<b>2,620</b>
Lunch Club	-	338	(1,521)	2,183	<b>1,000</b>
Men in Sheds	-	2,050	(1,811)	4,117	<b>4,356</b>
Art Club	-	295	(1,563)	2,268	<b>1,000</b>
North/ North East Lincolnshire – Joint projects	13,354	-	-	(13,354)	-
North Lincolnshire:					
Carers card	3,866	-	-	(3,866)	-
Young Carers	-	-	-	591	<b>591</b>
Me Time	-	-	(200)	7,183	<b>6,983</b>
<b>Total Designated Funds</b>	<b>447,190</b>	<b>6,708</b>	<b>(39,187)</b>	<b>34,439</b>	<b>449,150</b>
<b>Total Unrestricted Funds</b>	<b>682,688</b>	<b>981,206</b>	<b>(1,014,481)</b>	<b>(38,987)</b>	<b>610,426</b>

# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

	Balance at 31st March 2022	Income	Expenditure (restated)	Transfer	Balance at 31st March 2023 (restated)
	£	£	£	£	£
General funds	245,805	961,783	(972,091)	-	<b>235,497</b>
Designated funds:					
Core costs	400,000				400,000
Research & Development	10,000				10,000
North East Lincolnshire:					
Carers Strategy Delivery	15,182				15,182
Bennet Suite	3,788				3,788
Carers forum	1,000				1,000
North/ North East Lincolnshire – Joint projects	13,354				13,354
North Lincolnshire – Carers card	3,867				3,867
<b>Total</b>	<b>692,996</b>	<b>961,783</b>	<b>(972,091)</b>	<b>-</b>	<b>682,688</b>

Funds balances at 31st March 2024 are represented by:

	Revaluation Reserve	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds
	£	£	£	£	£
Tangible fixed assets	847,781	144,214	-	-	991,995
Current assets		78,072	37,460	449,150	564,682
Creditors due within one year		(61,010)	-	-	(61,010)
<b>Total</b>	<b>847,781</b>	<b>161,276</b>	<b>37,460</b>	<b>449,150</b>	<b>1,495,667</b>

Funds balances at 31st March 2023 are represented by:

	Revaluation Reserve	Unrestricted Funds (restated)	Restricted Funds	Designated Funds	Total Funds (restated)
	£	£	£	£	£
Tangible fixed assets	193,402	146,860			340,262
Current assets		128,728	242	447,190	576,160
Creditors due within one year		(40,090)			(40,090)
<b>Total</b>	<b>193,402</b>	<b>235,498</b>	<b>242</b>	<b>447,190</b>	<b>876,332</b>

# Carers' Support Centre

## Notes to the Financial Statements Year Ended 31<sup>st</sup> March 2024

### 19). Called up share capital

There is no called up share capital as the Company is limited by Guarantee. In the event of the Company being wound up each Director has undertaken to contribute to the assets of the Society such amount as may be required to discharge its debts, the amount not to exceed £10 per Director.

### 20). Related party transactions

There are no related party transactions during the year (2023-£nil) in addition to the transactions with Trustees as disclosed in Note 9.

### 21). Prior Period Adjustment

#### Changes to the balance sheet

At 31 March 2023

	As previously reported	Adjustment	As restated
	£	£	£
<b>Fixed assets</b>			
Tangible assets	420,517	(80,255)	340,262
<b>Current assets</b>			
Other debtors	-	31,882	31,882
<b>Current liabilities</b>			
Other creditors	24,366	14,141	10,225
<b>Capital Funds</b>			
Restricted funds	242	-	242
Unrestricted funds	910,322	(34,232)	876,090
<b>Total funds</b>	<b>910,564</b>	<b>(34,232)</b>	<b>876,332</b>

#### Changes to the SOFA

At 31 March 2023

	As previously reported	Adjustment	As restated
	£	£	£
Net Book Value	400,000	(76,130)	323,870
Depreciation	6,346	4,124	10,470
Wages	31,881	(31,881)	-
Revenue	14,141	(14,141)	-
<b>Net movement in funds</b>	<b>716,920</b>	<b>(34,232)</b>	<b>682,688</b>



# Carers' Support Centre

The comparative figures for the prior year have been restated to reflect the correction. The adjustments made are summarized below:

- Depreciation has not been provided on the freehold property since acquisition is September 2000, initial cost and subsequent improvements made in May 2011 should have been depreciated.
- Wages were double counted for part of the year ended 31 March 2020.
- Liabilities relating to Ideal Community Care Solutions C.I.C, a former subsidiary of Carers' Support Centre, existed in the balance sheet after the company had been dissolved.

The prior year adjustments have no impact on the charity's cash flow or overall operational performance, but it ensures that the financial statements reflect a true and fair view of the charity's financial position as of 31 March 2024. Moving forward, procedures have been implemented to ensure accurate depreciation calculation in line with the charity's policies and balances held within the financial statements are verified.

