

Registered number: 03681548
Charity number: 1073592

AMENDED ACCOUNTS

CARERS LEWISHAM

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CHARITY COMMISSION
FIRST CONTACT

23 SEP 2022

RECEIVED

CARERS LEWISHAM
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2-5
Independent auditors' report on the financial statements	6-8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 21

CARERS LEWISHAM
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021

Trustees	V Fulcher, Chair J Cook N Hervey R Wyatt J Riley J Miller
Company registered number	03681548
Charity registered number	1073592
Registered office	Lewisham Carers Centre Waldram Place Forest Hill London SE23 2LB
Independent auditors	Xeinadin Audit Limited 12 Conqueror Court Sittingbourne Kent ME10 5BH

CARERS LEWISHAM
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the company for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions 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) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Company's core objectives remain to:

- Provide advice, information, counselling, advocacy and support to anyone with current or recent caring responsibilities in the London Borough of Lewisham
- Raise public and professional awareness of carers and their needs
- Encourage and facilitate carers to define their own service needs and to enable carers' **views** to be put before service providers and policy makers.
- Initiate service developments to respond to carers' needs
- Provide advice, information and training to professionals who work with carers in Lewisham.

The company has been through a period of substantial change due to the loss of the adult services contract that instigated a review of the organization and its future. As of June 10th 2019 the Carers Lewisham Board of Trustees voted to a change of control and become a wholly owned subsidiary of Your Voice in Health and Social Care (YVHSC). Your Voice in Health and Social Care had successfully bid for the adult services contract and is a charitable organization similar to Carers Lewisham. Both organisations' aims and objectives are comparable to not require amendment under the change of control agreement and agreement by the Charities Commission. The agreement provides financial stability for Carers Lewisham and adds value to the organisations as a whole. The Carers Lewisham Board becomes a Committee of Your Voice in Health and Social Care providing advice and strategic guidance while an aspects of governance rests with YVHSC. This marks a significant period of change for the organization and in particular ensuring the financial statements are transparent and timely. With this in mind YVHSC have initiated a Independent review up to 1st October 2019 and a audit to march 31st 2020 to bring the organization in line with YVHSC reporting requirements.

The aims remain focussed on providing support to Carers in particular through the established projects for Young Carers, Carers seeking employment, Carers of people with Dementia and our counselling service. The vision remains, that all Carers in the London Borough of Lewisham are recognised, valued, empowered and supported, whatever their background, age, ethnicity, language, culture, religion, gender or sexuality.

The majority of resources are expended on staff costs as services provided by the charity are very labour intensive.

CARERS LEWISHAM
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

b. Beneficiaries

A carer is defined as someone who spends a proportion of their life providing unpaid support and care to a friend or family member who - due to illness, age, disability, mental health or addiction - cannot cope without their support. It includes parents caring for a child with disabilities or a young person caring for a parent, family member or sibling.

Each carer's experience is unique to their own circumstances and the causes of taking on caring responsibilities can be varied and multiple, including: •

Serious physical illness Long-term physical disability
Long-term neurological conditions Mental health problems
Dementia Addiction
Learning difficulties

Just as the reasons why someone becomes a carer vary greatly, the variety of tasks that a carer fulfils is diverse.

They can include the following duties:

- Practical household tasks such as cooking, cleaning, washing up, ironing, paying bills and financial management
- Personal care such as bathing, dressing, lifting, administering medication and collecting prescriptions
- Emotional support such as listening, offering advice and friendship

Although the distinction is often made between a full-time or part-time carer, there is not a minimum time requirement or age restriction that "qualifies" someone as being more or less of a carer.

There is a considerable body of evidence which points to the adverse impact on health, future employment and education opportunities as well as the social and leisure activities of those providing unpaid care.

c. Personnel Changes in 2018/19, and overview

There have been a number of changes to the Board. Val Fulcher and Nick Hervey, have confirmed their positions as Chair and Vice Chair. Interim CEO, Alex Brooks-Johnson, remains with the organization until May 2019 at such time YVHSC officially take over on June 10th 2019 when Sandra Jfield will be the Director of Carers Lewisham under Tim Spilsbury as YVHSC CEO. Jeremy Beswick resigned as Treasurer in August 2019 and Jack Riley has been appointed Treasurer.

We would like to thank the staff for the way they have pulled together during this difficult time, and for the incredible hard work they have continued to put in, across the board. We would also like to thank Alex Brooks-Johnson for the professional way he has stepped in to help the organisation since the departure of Mr Drugan.

The business plan approved in 2019 which reflected and responded to the loss of the Lewisham Specialist Carers Information, Advice and Support Service remains in place. This enables Carers Lewisham to remain focussed on supporting Carers in Lewisham through already established projects funded either through voluntary income or commissioning. These projects are the Young Carers programme, the Dementia Carers support service, the Working for Carers programme and our counselling service. A new business plan will be implemented to coincide with the new financial year of April 1st 2020 to reflect the change in the organization and dedicated to ensuring Carers Lewisham thrives in the current climate.

CARERS LEWISHAM
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Financial review

a. Going concern

The Trustees note that the charity recorded a deficit in the year to 31 March 2021 of £212,871. After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. As of 10th June 2019 Carers Lewisham became a subsidiary of YVHSC. YVHSC take on responsibility for all aspects of governance, finance, staffing and contracts. The Carers Lewisham Board remain as a committee of YVHSC to provide advice and strategic direction. YVHSC have placed a Director, Fundraising manager and Receptionist to Carers Lewisham, and have undertaken a full financial review to harmonise central contracts and identify areas of waste and implement cost saving protocols. YVHSC have submitted two proposals to the local Lewisham to provide funding and investment to Carers Lewisham as a going concern.

b. Reserves policy

Like most charities, Carers Lewisham is vulnerable to change due to the short-term nature of funding, public sector cuts, and increasing demand. It is our aim to hold reserves to cover running costs for 3 months for unforeseen expenditure such as maternity/paternity leave, redundancy, and premises maintenance, repair and improvement.

Whilst the balance sheet shows a total reserve of £749,323 bulk of this is represented by the value of the leasehold on Waldram Place. Actual free reserves available to the charity are £30,033 which represents less than one month's running costs. Trustees are working on a robust business plan to build these back up to target.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Trust deed.

The company is constituted under a Trust deed and is a registered charity number 1073592.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CARERS LEWISHAM
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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 . 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 company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

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

Approved by order of the members of the board of Trustees on
23 August 2022 and signed on their behalf by:

V Fulcher
(Chair of Trustees)



CARERS LEWISHAM

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARERS LEWISHAM

Disclaimer of opinion

We were engaged to have audited the financial statements of Carers Lewisham (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

We do not express an opinion on the accompanying financial statements of the charitable company. Because of the significance of the matter described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

The accounting system operated by the charitable company has not been set up to run coterminous with the accounting period and entries are made with inconsistent dates to supporting information. The accounting system has also not been set up in such a way to track income and expenditure by fund, nor is there any tracking of this outside of the finance system. In addition, there are a significant number of items which have been selected for testing for which there is no supporting documentation available, both in terms of incoming and outgoing resources. The inconsistencies identified, combined with the lack of supporting information has resulted in an inability to arrive at an audit opinion on the accuracy, existence, completeness and cut off of various balances throughout the financial statements for the year ended 31 March 2021.

In addition to the disclaimer of opinion, a known material error has been identified within wages costs for the year which would have otherwise led to a modification to the audit opinion.

Other information

Because of the significance of the matter described in the basis for disclaimer of opinion section of our report, we have been unable to form an opinion, whether 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.

CARERS LEWISHAM

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARERS LEWISHAM

Matters on which we are required to report by exception

Notwithstanding our disclaimer of an opinion on the financial statements, in the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit performed subject to the pervasive limitation described above, we have not identified material misstatements in the trustees' report.

Arising from the limitation of our work referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the charitable company's financial statements under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

However, because of the matter described in the basis for disclaimer of opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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 UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

CARERS LEWISHAM

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARERS LEWISHAM

Use of the audit report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mark A. Clawson

Senior Statutory Auditor on behalf of
Xeinadin Audit Limited

Sittingbourne

Date: 15/5/2022

Xeinadin Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

CARERS LEWISHAM
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	1,413		1,413	6,109
Charitable activities	3		328,102	328,102	324,572
Investments	4				42
Other income		3,450		3,450	19,650
Total income		4,863	328,102	332,965	350,373
Expenditure on:					
Charitable activities	5	35,245	510,591	545,836	165,612
Total expenditure		35,245	510,591	545,836	165,612
Net movement in funds		(30,382)	(182,489)	(212,871)	184,761
Reconciliation of funds:					
Total funds brought forward		687,811	274,383	962,194	777,433
Net movement in funds		(30,382)	(182,489)	(212,871)	184,761
Total funds carried forward		657,429	91,894	749,323	962,194

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

The notes on pages 11 to 21 form part of these financial statements.

CARERS LEWISHAM
(A company limited by guarantee)
REGISTERED NUMBER: 03681548

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	719,290	754,535
		<u>719,290</u>	<u>754,535</u>
Current assets			
Debtors	1	46,345	141,992
Cash at bank and in hand		4,320	45,742
		<u>50,665</u>	<u>187,734</u>
Creditors: amounts falling due within one year	12	(20,632)	19,925
		<u>30,033</u>	<u>207,659</u>
Net current assets		<u>30,033</u>	<u>207,659</u>
Total net assets		<u>749,323</u>	<u>962,194</u>
Charity funds			
Restricted funds	13	91,894	274,383
Unrestricted funds	13	657,429	687,811
		<u>749,323</u>	<u>962,194</u>
Total funds		<u>749,323</u>	<u>962,194</u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 145 of the Charities Act 2011.

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

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

The financial statements were approved and authorised for issue by the Trustees on
23 August 2022 and signed on their behalf by:

V Fulcher
(Chair of Trustees)



The notes on pages 11 to 21 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers Lewisham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated Impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. Accounting policies (continued)

1.5 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Long-term leasehold property	50 years straight line
Fixtures and fittings	25% reducing balance

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.9 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

CARERS LEWISHAM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	1,413	1,413	6,109
<i>Total 2020</i>	<u>6,109</u>	<u>6,109</u>	

3. Income from charitable activities

	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from charitable activities - Adult	328,102	328,102	281,572
Income from charitable activities - Children & Young People Services			43,000
Total 2021	<u>328,102</u>	<u>328,102</u>	<u>324,572</u>
<i>Total 2020</i>	<u>324,572</u>	<u>324,572</u>	

CARERS LEWISHAM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income			42
<i>Total 2020</i>	42	42	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Adult	35,245	510,466	545,711	154,040
Children & Young People Services		125	125	11,572
	35,245	510,591	545,836	165,612
<i>Total 2020</i>	79,948	85,664	165,612	

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Adult	417,161	128,550	545,711	154,040
Children & Young People Services	125		125	11,572
	417,286	128,550	545,836	165,612
<i>Total 2020</i>	116,515	49,097	165,612	

CARERS LEWISHAM
(A company limited by guarantee)

NOTES TO THE **FINANCIAL** STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Adult 2021 £	Children & Young People S 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	393,008		393,008	76,221
Carers Fees				7,692
Respite costs				2,200
Transportation	2,107		2,107	6,897
Project supplies				2,240
Consultancy	2,820		2,820	5,312
Insurance				806
Grants				(350)
Dont tone alone	7,683		7,683	5,659
Staff training	9,177		9,177	267
Awards		125	125	1,680
Other direct costs	2,366		2,366	7,891
	417,161	125	417,286	116,515
<i>Total 2020</i>	104,943	11,572	116,515	

Analysis of support costs

CARERS LEWISHAM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Total funds 2021 £	<i>Total funds 2020 £</i>
Depreciation	35,245	
ICT maintenance	3,719	374
Postage, printing and stationery	6,199	6,818
Rates	5,882	1,178
Light and heat	6,877	5,176
Telephone and internet	9,865	5,428
Legal fees	17,529	14,450
Subscriptions	362	2,307
Other	36,992	11,914
Governance costs	5,880	1,452
	<hr/> 128,550 <hr/>	<hr/> 49,097 <hr/>

7. Auditors' remuneration

	2021 £	<i>2020 £</i>
Fees payable to the company's independent examiner and its associates for the audit of the company's annual accounts	<hr/> 3,000 <hr/>	<hr/> 2,880 <hr/>

8. Staff costs

	2021 £	<i>2020 £</i>
Wages and salaries	383,100	76,221
Contribution to defined contribution pension schemes	9,908	
	<hr/> 393,008 <hr/>	<hr/> 76,221 <hr/>

CARERS LEWISHAM
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Staff costs (continued)

The average number of persons employed by the company during the year was as follows:

	2021 No.	As restated 2020 No.
Carers Support	5	5
Admin and Support	2	2
Management	3	3
	<u>10</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020- £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020-£NIL).

10. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2020	775,956	140,426	916,382
At 31 March 2021	<u>775,956</u>	<u>140,426</u>	<u>916,382</u>
Depreciation			
At 1 April 2020	31,038	130,809	161,847
Charge for the year	31,038	4,207	35,245
At 31 March 2021	<u>62,076</u>	<u>135,016</u>	<u>197,092</u>
Net book value			
At 31 March 2021	<u>713,880</u>	<u>5,410</u>	<u>719,290</u>
At 31 March 2020	<u>744,918</u>	<u>9,617</u>	<u>754,535</u>

CARERS LEWISHAM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	46,345	15,537
Other debtors		126,455
	<u>46,345</u>	<u>141,992</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank overdrafts		16,055
Trade creditors	(6)	(39,006)
Other taxation and social security		47
Other creditors		341
Accruals and deferred income	20,638	2,638
	<u>20,632</u>	<u>(19,925)</u>

CARERS LEWISHAM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Statement offunds

Statement of funds • current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Funds	687,811	4,863	(35,245)	657,429
Restricted funds				
Restricted Fund	274,383	328,102	(510,591)	91,894
Total of funds	962,194	332,965	(545,836)	749,323

CARERS LEWISHAM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds				
General Funds	741,958	25,801	(79,948)	687,811
Restricted funds				
Restricted Fund	35,475	324,572	(85,664)	274,383
Total of funds	777,433	350,373	(165,612)	962,194

14. Summary of funds

Summary of funds - current year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
General funds	687,811	4,863	(35,245)	657,429
Restricted funds	274,383	328,102	(510,591)	91,894
	962,194	332,965	(545,836)	749,323

Summary of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
General funds	741,958	25,801	(79,948)	687,811
Restricted funds	35,475	324,572	(85,664)	274,383
	777,433	350,373	(165,612)	962,194

CARERS LEWISHAM
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	719,290		719,290
Current assets	(41,229)	91,894	50,665
Creditors due within one year	(20,632)		(20,632)
Total	<u>657,429</u>	<u>91,894</u>	<u>749,323</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	480,152	274,383	754,535
Current assets	187,734		187,734
Creditors due within one year	19,925		19,925
Total	<u>687,811</u>	<u>274,383</u>	<u>962,194</u>

16. Related party transactions

No related party transactions have been identified during the year.