

CARERS TRUST

Hillingdon & Ealing

Carers Trust Hillingdon and Ealing Ltd

(formerly known as Carers Trust Hillingdon)

Company Limited by Guarantee

England & Wales Charity number: 1082297

England & Wales company registration number: 04041290

Annual Report

31 March 2024

Auditor:

Cox Costello & Horne
Chartered Accountants and Tax Advisers
Batchworth Lock House
99, Church Street
Rickmansworth
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Contents

Chair of Trustees statement 2023-24 ----- 4

Trustees’ Annual Report 2023-24 ----- 5

 (1) Objectives and Activities ----- 4

 (2) Delivering Quality Services ----- 5

 (3) Volunteers ----- 6

 (4) Key Achievements ----- 6

 - -----

 (5) Interested Parties ----- 7

 (6) Collaborations and Partnerships ----- 8

 (7) Preparation of Financial Statements ----- 8

 (8) Reserves Policy ----- 9

 (9) Risk Management ----- 9

 (10) Recruitment of Trustees ----- 10

 (11) Induction of Trustees ----- 10

 (12) Organisational structure of Charity ----- 10

 (13) Staff recruitment, retention and remuneration ----- 11

 (14) Planning for the Future ----- 12

Responsibilities of the Trustees ----- 13

Independent Auditors Report ----- 14

Statement of Financial Activities ----- 19

Statement of Financial Position ----- 20

Statement of Cash Flow ----- 21

Notes to the Financial Statements ----- 22

CHAIR OF TRUSTEES STATEMENT, 2023-24

As Chair of Trustees for Carers Trust Hillingdon and Ealing Ltd (henceforth referred to as the Charity), on behalf of the Board of Trustees, I am pleased to present our Annual Report and Financial Statements for the year April 2023 to March 2024.

Reference and administrative information forms part of this report. The Financial Statements and Memorandum and Articles of Association comply with both current statutory requirements and the requirements of a director's report as required under Company law. They are also in compliance with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102 and FRS 102 itself.

There was a change in Senior personnel in the 2023-24 financial year. After 10 years of consistent leadership, the charity's Chief Executive, Sally Chandler, handed over the role to Joanne Burns. Joanne has been with the organisation for over 20 years and was successful following a competitive interview process against external candidates. The Board of Trustees was able to manage the change in leadership over an 8-month period to ensure continuity and minimum disruption to the team, the services we provide and to carers themselves.

Given the Charity's extensive partnership work and its leadership role both in the development of H4All CIO and its subsequent change into 3ST (Third Sector Together) NWL, and with the award of a new contract in October 2023 for the provision of Carer support in the London Borough of Ealing, Sally Chandler remains with the organisation as part-time Strategic Director to manage these external commitments. She is providing mentoring to Joanne Burns as required and is responsible for all external commitments, leaving Joanne to focus on the management and development of the Hillingdon Carers Partnership.

The new contract with the London Borough of Ealing has also necessitated a change of name for the Charity to better reflect our geographical footprint and for clarity for Ealing's carers. We are now legally known as Carers Trust Hillingdon and Ealing Ltd.

Throughout the 2023-24 financial year, the external financial climate in which we have been operating has continued to present challenges for the Charity and its staff and volunteers. We have been operating in a period of uncertainty as we await the publication of the specification for the Combined Carers Service contract with the London Borough of Hillingdon, which has been significantly delayed resulting in an interim contract extension to March 2025 whilst the Council deliberates on the services it wishes to commission.

The Charity has also been grappling with the loss of the Council's Corporate grant programme from March 2024 and has restructured its core Business Continuity team in order to cover the loss to the organisation of £105k per year. We are confident that the proactive approach we have taken and the efficiencies we have identified will mean that the Charity continues to remain buoyant and viable into the next financial year and beyond.



Dolores Lee, Chair of Trustees

TRUSTEES ANNUAL REPORT, 2023-24

The Board of Trustees is pleased to report that all core activities and frontline services have been unaffected by the financial challenges, and the Board and Senior Management team have worked hard to ensure that every penny possible is driven to the frontline to support carers and to continue to deliver the quality services that the Charity is known for.

(1) Objectives and Activities

The Charity's objectives and principal activities are:

The relief of poverty and mental or physical sickness or suffering amongst the 'carers' defined in the below object.

The relief of persons with a disability arising from age, sickness or physical or mental disability and in particular by the provision of practical help, service, support, advice and information to those responsible for their care, especially spouses, partners and relatives who have an unpaid responsibility for their daily care and treatment ('the carers').

During the year Carers Trust Hillingdon and Ealing Ltd has continued to offer a broad range of services for carers in order to meet objectives for our beneficiaries. Many of our services have now returned face-to-face, although by popular demand from carers, a hybrid delivery methodology has been adopted with some activity still delivered online for their convenience. Activity falls into five broad categories:

- **Information, Advice and Support:** a High Street drop-in Advice Centre in Uxbridge; maintenance of website and social media accounts; a Carers Newsletter; extensive written information, and; provision of Carers Advisors for every carer using the service. The Advice team offers: help with form-filling, benefit checks, representation at tribunal, Carers Assessments; advocacy and a home visiting service. The team speaks four Asian languages and supports many carers who are non-English speaking.
- **Health and Wellbeing Services for adult carers:** therapeutic care sessions; Carer Cafes; emotional support and one-to-one counselling; psychotherapeutic carer support groups; arts courses; carer training, and; activities intended to improve health outcomes such as exercise and yoga classes and guided walks.
- **Young Carers Services:** one-to-one support; specialist support for children and young people; intensive Family Support Service; Young Carers Clubs for fun activities and social contact with other young carers; learning opportunities; sports activities; school holiday activities; supported transition from school to further education or employment; advocacy with education and training providers and we have developed a comprehensive school outreach and liaison programme.
- **Carer Assessments:** we have integrated carer assessments across the Hillingdon Carers Partnership and now conduct all single assessments on behalf of the council, with the exception of parent-carers and children and young people.

- **Education and Awareness Raising:** provision of training and information sessions for health and care staff, teachers and pastoral care staff in schools and other community organisations and charities.

Finally, Carers Trust Hillingdon and Ealing Ltd has maintained and developed its leadership and management of the Hillingdon Carers Partnership (HCP). The Partnership consistently exceeds contracted Key Performance Indicators (KPIs) and offers a single point of access to support for carers, meaning they only have to tell their story once.

(2) Delivering Quality Services

The organisation holds the following quality marks:

- Trusted Charity level 2 (formerly PQASSO) (re-awarded August 2022)
- AQS Advice with Casework, level 2 (re-awarded January 2024)

In shaping our objectives for the year and planning activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. All core services support our charitable objectives and include:

- Provision of information and advice on support available to carers and their families;
- Provision of welfare benefits advice and support to appeal;
- Provision of short replacement care breaks for carers;
- Delivery of services that meet the needs of carers from diverse cultures and backgrounds, including information and advice services in four community languages;
- Provision of services that enable adult carers to meet together and benefit from peer support;
- Provision of training opportunities for carers;
- Provision of creative activities for carers;
- Provision of opportunities for young carers to meet other young carers, join in clubs, fun events and trips and learning activities;
- Provision of a supported transition programme for young adult carers between 16 - 25 years;
- Provision of an intensive Family Support Service;
- Provision of a Schools Outreach programme;
- Provision of a specialist service for young carers affected by parental substance misuse or mental ill health;
- Provision of counselling and therapeutic care, and;
- Enabling carers to have a voice within the local community and in the design of the services they need to support them in their roles.

In 2023-24, we supported 5,193 (23%) of the 22,463 carers that 2021 Census data indicates live in Hillingdon, and 1,508 (61.5%) of the estimated 2,450 young carers in the borough.

This is a positive movement of 1.7% on adult carers supported compared to 2022-23 figures of 4,790 (21.3%) and of 9% on young carers on previous figures of 1,287 (52.5%).

(3) Volunteers

Volunteer hours significantly increasing our capacity for support to the carers of Hillingdon. The Charity is very grateful for the support it receives from its volunteers. In addition to the Board of Trustees, volunteers cover many roles and give thousands of hours per year to support our services. They provide office administration support, reception cover, outreach activity, help at Carers Cafés, counselling, setting up exercise classes, involvement with the Young Carers Clubs and their school holiday activities, curriculum support for young carers in schools and many other roles as needed.

In 2023-24, our volunteers contributed a total of 2,802 hours to the organisation, which, calculated at the London Living Wage of £13.15 per hour, equates to an increased service capacity of £36,846.

This was a slight increase on 2022-23 figures, when carers benefitted from 2,548 hours when the London Living Wage was £11.95 per hour. The increased capacity value was therefore £30,448.

(4) Key achievements

The team has worked hard to deliver core services and to achieve the things that add value to the work the Charity does. Headline achievements in year include:

- £1,590,549 carer-related benefits secured benefitting 233 Hillingdon families. In the previous 12 months, this was £837,152 benefitting 231 families.
- 2,596 breaks from caring were provided compared to 2,644 in the previous 12 months. However, our annual KPI for breaks provided is only 1,000 per year.
- £827,181 new funding secured (compared to £108,490 in 2022-23). This was granted to extend support to Hillingdon's carers:
 - ✓ Three-year continuation grant from the Henry Smith Charity to continue and expand our supported transition work with young adult carers from 16-25 years old. The overarching aim of the programme is to prevent them becoming NEET after they finish school.
 - ✓ A small grant from our national body, Carers Trust, to celebrate Young Carers Action Day 2024. The funding allowed us to deliver a series of workshops in schools with our partner, Give Space.
 - ✓ Funding for a Triangle of Care Coordinator from CNWL NHS Foundation Trust to improve the experience of carers caring from someone with an acute mental health condition.
 - ✓ A five-year Big Lottery grant to sustain and develop our support to carers of someone with acute mental health issues in partnership with Hillingdon Mind, covering the programme until 2028.
 - ✓ A three-year grant from the Masonic Charitable Foundation to employ a part-time Schools Outreach Manager to further develop our successful work with young carers in primary and secondary schools.
 - ✓ A small grant from the Council's Young Peoples' Fund to provide whole family trips for the families supported by our Family Support

Service, which works with the most complex families to improve outcomes for young carers.

- The past year has seen the introduction of new carer-chosen topics into our Wellbeing and Training programme, often delivered in partnership with others. In addition to long-standing activities, carers asked for:
 - ✓ Seminars on Inheritance Tax planning and Lasting Power of Attorney, delivered with IBB Solicitors
 - ✓ Sessions on diabetes and COPD, delivered with H4All's MyHealth programme
 - ✓ Meeting the Mark - helping carers to manage their feelings and anxieties with a trained facilitator in a supported group environment
 - ✓ Beware of Scammers – helping carers to stay safe online
 - ✓ Digital Desk sessions - established to assist carers on a 1:1 basis with their computer needs, ably supported by a volunteer
- 28 young adult carers were placed into work or apprenticeships, whom would otherwise have been NEET, compared to 18 in 2022-23.
- We established a Schools Networking Forum to share good practice in supporting young carers in the classroom and to hear about support services available to support pastoral care teams.
- The team is now supporting 1,508 children and young people with caring responsibilities (1,287 in previous 12 months) – our highest figure ever.

(5) Interested parties

Carers Trust Hillingdon and Ealing Ltd is the lead organisation of the Hillingdon Carers Partnership, which is delivering the London Borough of Hillingdon's Combined Carers Services contract, 2016-2023 (extended to March 2025). It sub-contracts four specialist elements from its partners: Harlington Care, Hillingdon Mind, Alzheimer's Society and Harlington Hospice. www.carerstrusthillingdon.org/the-hillingdon-carers-partnership/

Carers Trust Hillingdon and Ealing Ltd is a Network Partner of the national body, Carers Trust. This means they are part of a network of 130+ Carers Centres across the UK under a national umbrella body, Carers Trust. The annual affiliation fee gives us access to central support in the form of: national campaigns; regional structures offering peer support; access to the Network Support team for advice and guidance; grant and hardship funding; an annual Conference; learning networks and a central Learning Hub; Policy and Parliamentary digests, and; central research and intelligence about caring in the UK. www.carers.org

Carers Trust Hillingdon and Ealing Ltd is one of five founding members of H4All, formerly a Charitable Incorporated Organisation (CIO), which was established to improve joint-working across the third sector in Hillingdon and to collectively improve residents' health and wellbeing. www.h4all.org.uk

Whilst H4All continues to deliver health contracts in Hillingdon under the H4All brand, in early 2024, it changed its status to 3ST (Third Sector Together) NWL. 3ST operates

across the eight boroughs of NW London: Hillingdon, Harrow, Brent, Hounslow, Ealing, Kensington and Chelsea, Westminster and Hammersmith and Fulham. www.3stnwl.org.uk It is the recognised third sector collaborative by NWL Integrated Care System (ICS) and has secured financial investment from the ICS to support development.

(6) Collaborations and partnerships

We have an excellent track record in collaborative working, most notably through the Hillingdon Carers Partnership (HCP) and H4All, although we work closely with multiple organisations where it is in carers' interests for us to do so. 2023-24 has also seen the development, recognition and growth of 3ST NWL, an alliance of charities working across NW London. 3ST is recognised by the emerging NWL Integrated Care System as the representative body of the third sector in NW London, and the collaborative has seats on the Partnership Board and nine Portfolio Boards. In March 2023, 3ST secured a two-year investment from NWL ICS to further develop its infrastructure and to create a legal entity.

Collaborative working has significantly enhanced the services we provide to carers in multiple ways:

- Carers only have to tell their story once and the relevant services wrap around them as needed, providing we have their permission to share their details with partners. This gives them easy access to specialist support via the Hillingdon Carers Partnership, most notably specialist dementia and mental health support, as well as the Carers Short Breaks respite (replacement) care service.
- Our broader partnerships mean that there is significantly more active cross-referral so carers are plugged in to the support they need after contact with any of a much wider range of organisations or other third sector and statutory services.
- By sharing resources such as training, office accommodation and even staff, we maximise the level of resource we can drive to the frontline. At H4All, we also use our collaborative buying power to drive down core support costs, such as IT, insurances and training.

(7) Preparation of financial statements

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 and Accounting and Reporting 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 on 1 January 2019, and FRS 102 itself.

Income:

During the financial year 2023/24, 53% of the organisation's income was via the Combined Carers Services contract and Corporate Grant from the London Borough of Hillingdon, compared to 57% in the previous 12 months. A further 11% was from the contract with the London Borough of Ealing. Remaining income was from a variety of charitable trusts and foundations.

Other income sources during 2023/24 were:

- Carers Trust
- NWL ICS
- Henry Smith Foundation
- BBC Children in Need
- Mercers Philanthropy
- City Bridge Trust
- Big Lottery
- Triangle Trust
- British and Foreign Schools Society (now Educational Opportunity Foundation)
- Heathrow Community Trust
- Masonic Charitable Foundation
- St. Helen's College

Expenditure:

Carers Trust Hillingdon and Ealing Ltd has continued to exercise robust budgetary control to achieve savings, however, the cost-of-living increases have impacted our suppliers across the board, resulting in a deficit of £17,520 this year. The Board agreed to a restructure of the core Business Continuity team, leading to a redundancy and altered roles for some staff in June 2023 to mitigate a larger deficit. By reviewing core costs, the organisation has not yet had to reduce support services for carers, however, it is important to flag that the centre is as lean as it can be and any reduction in income will now start to impact on carer support.

(8) Reserves policy

The Charity's Reserves target is set at four to six months of annual salary, lease and contractual commitments, plus a contingency of £15,000. Our current reserves are £276,262 being unrestricted funds not represented by fixed assets, so this currently falls within the parameters of £231,358 and £339,538.

Trustees continue to maintain healthy levels of reserves to support roles that are coming to the end of their funding pending a new bid or source of funding, although this is strictly monitored and managed.

SORP 1.48: The Charity has no designated funds and at the balance sheet date has restricted funds of £29,755 (£55,134 in 2023).

(9) Risk management

The Trustees actively review the major operational and business risks faced by the charity, in particular focusing on the management of risk associated with the management of four sub-contracting organisations in Hillingdon and two in Ealing.

The charity has a risk management strategy, which comprises:

- An annual review of the principal risks and uncertainties that the charity face
- Chief Executive review and update of Risk Register for Trustee meetings twice per year – or in response to an extraordinary event

- The establishment of policies, systems and procedures to mitigate those risk identified in the risk register and annual review of policies and procedures
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise
- Annual Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis to ensure all Trustees are aware of the operational environment, to identify new threats and/or weaknesses and to ensure that full advantage is taken when new opportunities present themselves.

(10) Recruitment of Trustees

All the Trustees of the charity are also Directors of the company. Under requirements of the Memorandum and Articles of Association, one third of the directors should retire from office, being those who have been longest in office as directors. The retiring directors are however eligible for re-election. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Directors is authorised to appoint new directors to fill vacancies arising through the resignation or death of an existing trustee.

All Trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

The Board of Trustees undertakes regular reviews of the skill mix of trustees and of the Board's efficacy. They have also developed the roles and portfolios of the Trustees, to maximise their support to the organisation and staff team.

It is always the intention of the Board to reflect the local population and to include representation of those with lived experience of caring. All Trustees are actively encouraged to explore the role, via conferences, seminars and workshops for trustees.

Continuous improvement is a central tenet of the organisation and Trustees hold an annual away-day where it reviews and measures the organisation against a series of key criteria, such as: sustainability, governance, reputation and quality of services.

(11) Induction and training of Trustees

In addition to their initial meeting with the Chair and Chief Executive, new Trustees are provided with the Charity Commission's 'Essential Guide to Becoming a Trustee', most recent annual Financial Statements and a portfolio of current policies and procedures.

They are invited to spend some time with the Chief Executive and the staff and volunteers. It is common practice for new Trustees to visit some of the frontline services so they have a better sense of the organisation and its relationship with local communities. All have access to a training fund to support their development.

(12) Organisational structure of the charity

The Board of Trustees administers the charity. The Board meets six times a year; there are four sub-committees covering quality, finance, health and safety and fundraising and an Executive sub-committee also meets at least six times per year, which has devolved decision-making powers between Trustee Board meetings. The

Finance Committee meets monthly 11 months of the year (apart from June when the annual audit is in progress).

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within a scheme of delegation approved by the Trustees, for operational matters including finance, employment and service development for carer support.

In the year, a new Strategic Director role was created to manage the Charity's significant external partnerships and commitments. Therefore, the Senior Management team comprises: Strategic Director, Chief Executive and two Senior Managers.

(13) Staff recruitment, retention and remuneration

The Charity needs to recruit and retain high quality staff to provide effective services, to sustain our profile and reputation and therefore, to ensure continued resources via external investment. Recruitment is challenging and therefore high levels of retention and attractive remuneration are critical.

Trustees have benchmarked salaries across the sector, particularly focusing on similar roles in other Carer support charities, with central support from the national body to do this. Additionally, they have ensured that staff terms and conditions are reflective of the fact that we are a Carer support charity, and staff have access to Carer and other special leave, such as Bereavement and Maternity/Paternity pay.

Staff are also offered other work-place benefits, such as access to a generous training budget and the Charity is committed to their personal development, not just the mandatory training that we are obliged to provide.

(14) Planning for the future

Continuous improvement is a central tenet of the organisation. In addition to staff planning away days, Trustees hold an annual away-day to:

- Review and measure the organisation's performance via a full review of a series of key documents, including - but not limited to - the Sustainability Plan, Board Performance against Governance Standards, Fundraising Strategy, Marketing and Communications Strategy and Operational Delivery Plans
- Develop specialist projects. Over the last 10 years these have included: the development of two 5-year Organisational Strategies; a full rebrand of Hillingdon Carers as Carers Trust Hillingdon and Ealing Ltd; the implementation of a new Outcomes and Impact Framework; extensive preparation for contract tenders, and; two staffing restructures to better meet operational delivery requirements and to respond to financial pressures.
- Receive presentations and updates on key strategic relationships, most notably the Hillingdon Carers Partnership, H4All and 3ST NWL to inform key decision-making about these entities.

The priorities and focus of planning for the 2024-25 financial year have been on:

- Financial planning to tackle the current challenges faced by the organisation in the current financial climate, rising core costs and a possible reduction in the contract value. Additionally, a number of external grant-funded services are also coming to the end of the current grant period, so a lot of activity has taken place to secure the financial future of the organisation.
- Preparation for the competitive tender for its core Council contract, which has been delayed 18 months but is expected in Summer 2024.
- A full review of HR systems and processes and associated Policies and Procedures, including: securing a new HR management system; an external specialist review of policies; development of a new Staff Handbook; development of a new signed Working from Home Policy, and; tightening up of absence and sickness management.

Auditor:

In pursuance of expenditure controls, Trustees went to the market and re-tendered the contract for the annual audit. The tender exercise was commenced in February 2018; the successful organisation, Cox, Costello and Horne, was appointed by Carers Trust Hillingdon and Ealing Ltd' membership at its AGM in October 2018 and conducted our audit for the first time at the end of the 2018-19 financial year. There is a vote by Carers Trust Hillingdon and Ealing Ltd's membership every year at its annual AGM when auditors are appointed.

Small Company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

Small Company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

Signed on behalf of the trustees:



Dolores Lee
Chair of Trustees
Dated: 9th August 2024

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable laws and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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.

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.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Independent Auditors Report to the Members of Carers Trust Hillingdon and Ealing Ltd

Year ended 31 March 2024

Opinion

We have audited the financial statements of Carers Trust Hillingdon and Ealing Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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. 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 entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 13 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 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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

We considered the nature of the charity's industry and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, and others within the entity about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Memorandum and Articles of Association, The Companies Act 2006, 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) and FRS 102 itself; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, fundraising regulations; employment and pension law; direct and indirect tax legislation; health and safety legislation; child protection legislation; anti-bribery legislation and data protection legislation

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the charity for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address them are described below:

- Recognition of grant income: this involves judgement around whether grants have performance conditions attached to them which have to be met before income can be recognised, as well as judgement over whether or not those conditions have been satisfied. On a sample basis, we have assessed the judgements and estimates made by management in the recognition of this income.
- Appropriate allocation of restricted income: there is a risk that restricted income may not have been identified and allocated as such. We reviewed the allocation of income to restricted or unrestricted funds on initial recognition to ensure restrictions were appropriately identified and applied, and we reviewed fund transfers from restricted to unrestricted funds to assess the rationale for those movements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of those charged with governance and the management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC and with the Charity Commission.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those

matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

387A8C0A4DB6435...

Mr Matthew John Shaw
Senior Statutory Auditor

Dated: 9th August 2024

For and on behalf of:

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
Batchworth Lock House
99 Church Street
Rickmansworth
WD3 1JJ

Carers Trust Hillingdon and Ealing Ltd
Statement of Financial Activities
(Incorporating the income and expenditure account)
Year ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023 (Restated)
		£	£	£	£
INCOME FROM:	Note				
Donations	2	15,123	4,472	19,595	38,335
Charitable activities	3	936,699	476,946	1,413,645	1,454,804
Interest receivable		3,214	-	3,214	1,881
Other trading activities		1,216	38,169	39,385	3,835
TOTAL		956,252	519,587	1,475,839	1,498,855
EXPENDITURE ON:					
Raising funds	4	(18,983)	(941)	(19,924)	(18,996)
Charitable activities	5	(929,410)	(544,025)	(1,473,435)	(1,485,839)
TOTAL EXPENDITURE		(948,393)	(544,966)	(1,493,359)	(1,504,835)
NET INCOME (EXPENDITURE)		7,859	(25,379)	(17,520)	(5,980)
NET MOVEMENT IN FUNDS		7,859	(25,379)	(17,520)	(5,980)
RECONCILIATION OF FUNDS					
Total funds brought forward		270,982	55,134	326,116	332,096
TOTAL FUNDS CARRIED FORWARD	19	278,841	29,755	308,596	326,116

Carers Trust Hillingdon and Ealing Ltd

Statement of Financial Position

Year ended 31 March 2024

		2024	2024	2023	2023
		£	£	£	£
	Note				
Fixed Assets					
Tangible assets	10		2,579		839
Current Assets					
Debtors	11	103,934		56,360	
Cash at bank and in hand	12	361,838		416,925	
		<u>465,772</u>		<u>473,285</u>	
CREDITORS:					
Amounts falling due within one year	13	<u>(159,755)</u>		<u>(148,008)</u>	
NET CURRENT ASSETS			306,017		325,277
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>308,596</u>		<u>326,116</u>
NET ASSETS			<u>308,596</u>		<u>326,116</u>
FUNDS					
THE FUNDS OF THE CHARITY:					
Unrestricted funds	19		278,841		270,982
Restricted funds	19		<u>29,755</u>		<u>55,134</u>
TOTAL FUNDS			<u>308,596</u>		<u>326,116</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

These financial statements were approved by the members of the Board and authorised for issue on X August 2024, and are signed on their behalf by:

M Dhaliwal

Manpareet Dhaliwal Trustee and Treasurer
Charity number: 1082297 (England and Wales)
Company registration number: 04041290 (England and Wales)

Carers Trust Hillingdon and Ealing Ltd
Statement of Cash Flow
For the Year ended 31 March 2024

		2024	2023
		£	£
CASH PROVIDED BY OPERATING ACTIVITIES	Note 16	(54,401)	(59,661)
CASH FLOW FROM INVESTING ACTIVITIES			
Interest income		3,214	1,881
Purchase of tangible fixed assets		(3,900)	(1,049)
CASH PROVIDED BY INVESTING ACTIVITIES		(686)	832
(Decrease) in cash and cash equivalents in the year		(55,087)	(58,829)
Cash and cash equivalents at the beginning of the year		416,925	475,754
TOTAL CASH AND CASH EQUIVALENTS AT THE END OF YEAR	12	361,838	416,925

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For the year ended 31 March 2024

1) Accounting policies

Principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with its governing documents, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS102) – (Charities SORP (FRS102)), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Carers Trust Hillingdon and Ealing Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity is a stand-alone entity and is not part of a group, thus the financial statements are for the charity as a single entity.

Going Concern

The trustees are of the opinion that the charity has adequate resources to operate as a going concern for the foreseeable future and the financial statements have been prepared on that basis. The charity's programmes will also adapt in response to the changing needs of the sector. As such, at the date of signing these financial statements, the trustees' forecasts indicate that the charity will be able to maintain liquidity for a period of at least one year from the date of signing these financial statements and will therefore be able to continue to operate as a going concern.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The charity is a company incorporated in the England & Wales, and the registered office address is noted on page 3. The charity has 124 members (2023: 130).

Termination and Redundancy Payments

These are recognised based on the higher of the legal or contractual amount due, no ex-gratia payments are made. The expense is recognised when a formal plan has been approved and employees have a valid expectation that they will be impacted.

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For the year ended 31 March 2024

1) Accounting policies (continued)

Critical judgements in applying the charity's accounting policies

The following are the critical judgements, apart from those involving estimations (which there are none), that the trustees have made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

- Grant income: the critical judgements involved in the recognition of grant income are over whether grants have performance conditions attached to them which have to be met before income can be recognised, as well as judgement over whether or not those conditions have been satisfied.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are incoming resources which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of an event or provision of other specified service is deferred until the criteria for income recognition are met.

Donations

Donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant are recognised at the time of the donation.

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For the year ended 31 March 2024

1) Accounting policies (continued)

Legacies

Legacies are recognised when it is probable that they will be received. Receipt is normally probable when:

- there has been grant of probate; and
- the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy; and
- any conditions attached to the legacy are either within the control of the charity or have been met.

Gifts in kind

Gifts in kind (donated professional services and donated facilities) are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, gifts in kind are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of producing and posting a tri-annual newspaper, fundraising and publicity, membership and subscription services, and volunteer expenses.
- Expenditure on charitable activities includes carers' activities and events undertaken to further the purposes of the charity, their associated support costs and governance costs.

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For the year ended 31 March 2024

1) Accounting policies (continued)

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs (such as AGM costs, audit fees, printing the Annual Review and board training) which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

Support costs are allocated according to grant stipulations or proportionately according to the number of employees working on each project.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; the others are apportioned on an appropriate basis.

- **Debtors**

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

- **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.

- **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and instant access deposit accounts.

- **Creditors**

Operating and other creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Carers Trust Hillingdon and Ealing Ltd
Notes to the Financial Statements
For the year ended 31 March 2024

1) Accounting policies (continued)

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are recognised in income and expenditure on a straight-line basis over the period of the lease.

Defined contribution pension schemes

Pension costs in respect of defined contribution schemes are recognised in income and expenditure for the period in which they are payable. Such costs are allocated to activities and between funds according to an employee's normal job function.

2) Donations

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
<u>Donations</u>				
Donations	3,588	4,472	8,060	16,745
Gift Aid	337	-	337	713
Gifts in kind*	11,198	-	11,198	20,877
	<u>15,123</u>	<u>4,472</u>	<u>19,595</u>	<u>38,335</u>

*Gifts in kind comprise non-monetary donations such as items to be distributed to carers and intangible donations such as free venue hire and workshops.

Volunteers contributed 4,356 hours (2023 – 2,548) to the charity's operations.

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For the year ended 31 March 2024

3) Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Grants Receivable				
London Borough of Hillingdon				
Core project	105,000	-	105,000	105,000
Young People's Fund	-	-	-	3,455
Contracts Receivable				
London Borough of Hillingdon				
Adult and Young Carers	671,699	-	671,699	665,006
London Borough of Ealing				
Carers Contract	160,000	-	160,000	-
Hillingdon Borough/NHS North West London ICB				
Carers Support Project	-	20,676	20,676	21,561
Hillingdon Community Trust				
YC+	-	-	-	45,568
Carers Trust				
Direct Grants to Carers	-	2,175	2,175	1,475
Time for Me!	-	-	-	10,000
Young Carers Award Day	-	-	-	750
Communities of Practice	-	800	800	500
Making Carers Count	-	-	-	27,807
Young Carers Awareness Day	-	750	750	-
H4All	-	233,180	233,180	298,537
Big Lottery Awards for All	-	-	-	3,000
Big Lottery Community Fund	-	12,823	12,823	76,562
BBC Children in Need – FSW	-	42,063	42,063	39,664
BBC Children in Need – Cost of Living Hardship	-	-	-	500
The Henry Smith Charity	-	42,700	42,700	41,400
Mercers Philanthropy – Caring Connexions	-	30,078	30,078	26,979
City Bridge Trust – Dementia SW	-	24,000	24,000	35,333
City Bridge Trust – Inflationary Pressures Increase	-	-	-	3,007
Triangle Trust	-	17,500	17,500	30,000
British & Foreign Schools Society	-	30,000	30,000	12,500
Arnold Clark	-	-	-	1,000
Middlesex Masonic Charity	-	-	-	5,000
Neighbourly Lidl	-	-	-	200
St Helen's College	-	2,000	2,000	-
Heathrow Community Trust	-	9,000	9,000	-
Asda Foundation	-	400	400	-
Masonic Charitable Foundation	-	8,801	8,801	-
	936,699	476,946	1,413,645	1,454,804

Carers Trust Hillingdon and Ealing Ltd
Notes to the Financial Statements
For the year ended 31 March 2024

4) Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Newspaper Production and Postage	7,230	312	7,542	9,986
Membership & Subscription	7,153	439	7,592	4,953
Fundraising & Publicity & Rebranding	3,051	123	3,174	2,422
Volunteer Expenses	1,549	67	1,616	1,635
	18,983	941	19,924	18,996

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For the year ended 31 March 2024

5) Costs of charitable activities

	Activities undertaken directly	Support and governance Costs	Total funds 2024	Total funds 2023
Restricted Funds	£	£	£	£
Carers Support Worker – CCG funded	20,676	-	20,676	21,560
YC+	-	-	-	44,391
YC Residential	-	-	-	2,280
Carers Café	1,403	97	1,500	641
YC Donations	4,512	-	4,512	2,071
N-Hance – YAC Transition	40,620	1,800	42,420	41,537
H4All	230,646	2,534	233,180	298,537
Carers Trust - Small Grants	2,175	-	2,175	1,475
Dementia Support Worker	29,014	676	29,690	38,340
Family Support Officer – CIN funded	42,063	-	42,063	39,804
Caring Connections – Mercers	26,782	2,635	29,417	29,026
Young People's Fund	555	-	555	3,078
Mental Health Carers Support	12,823	-	12,823	76,562
Triangle Trust	17,500	-	17,500	30,000
Arnold Clark	1,000	-	1,000	-
Planning for Tomorrow	-	-	-	1
Making Carers Count	-	-	-	27,807
Middlesex Masonic Charity	1,556	-	1,556	-
Tommy's Fund	11,988	-	11,988	9,979
Jubilee Party 2022	-	-	-	3,000
Neighbourly Lidl	-	-	-	200
Communities of Practice	300	-	300	500
Time For Me!	8,079	-	8,079	1,909
British & Foreign Schools Society	30,000	-	30,000	12,500
Compassionate Hillingdon	32,466	-	32,466	3,835
YC Awards	1,173	-	1,173	3,733
St Helen's	2,000	-	2,000	-
Heathrow Community Trust	9,000	-	9,000	-
Masonic Charitable Foundation	8,035	767	8,802	-
Asda Foundation	400	-	400	-
YC Awareness Day	750	-	750	-
Subtotal ongoing restricted funds	535,516	8,509	544,025	692,866
Unrestricted Funds	829,369	100,041	929,410	792,973
	1,364,885	108,550	1,473,435	1,485,839

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For the year ended 31 March 2024

6) Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023 Restated
	£	£	£	£
Audit Remuneration and Production of the Annual Report	4,997	215	5,212	7,046
Costs - Trustees & AGM & Expenses	931	39	970	1,721
Companies House Fees	12	1	13	13
Trustee Indemnity Insurance	1,786	77	1,863	1,576
	7,726	332	8,058	10,446

7) Analysis of support costs

	Staff Costs	Premises Costs	Payroll Bureaux Costs	Premises Insurance	Governance	Total 2024	Total 2023
	£	£	£	£	£	£	£
Restricted funds							
YC+	-	-	-	-	-	-	4,535
Carers Cafes	97	-	-	-	-	97	97
N-Hance YAC Transitions	431	1,199	21	28	121	1,800	2,101
H4All	2,53	-	-	-	-	2,534	5,195
Dementia Support Worker	4	-	-	-	-	676	3,664
Caring Connections - Mercers	676	2,111	38	49	211	2,633	78
Making Carers Count	224	-	-	-	-	-	3,791
Tommy's Fund	-	-	-	-	-	-	17
Jubilee Party 2022	-	-	-	-	-	-	3
Masonic Charitable Foundation	-	-	-	-	-	767	-
	767						
Total restricted funds	4,729	3,310	59	77	332	8,507	19,481
Unrestricted funds	12,355	76,770	1,366	1,826	7,726	100,043	19,481
	17,084	80,080	1,425	1,903	8,058	108,550	65,704

All support costs have been allocated to charitable activities.

Carers Trust Hillingdon and Ealing Ltd
Notes to the Financial Statements
For the year ended 31 March 2024

8) Net incoming resources for the year

This is stated after charging:	2024	2023
	£	£
Auditors' fees	5,486	5,486
	5,486	5,486

9) Staff costs and emoluments

Total staff costs were as follows:	2024	2023
	£	£
Wages and salaries	791,250	827,943
Social security costs	45,981	78,418
Pension costs	17,549	19,741
	854,780	926,102

Included in the total staff costs are redundancy costs of £14,561 (2023: £nil).

Particulars of employees:

The average number of employees during the year, calculated on full-time equivalents, was as follows:

	2024	2023
	No.	Restated No.
Number of staff – Carers Support	14	14
Number of staff – Administrative (6 fulltime, 17 part time)	3	4
	17	18

No employee received emoluments of more than £60,000 (2022/23-Nil).

The key management personnel of Carers Trust Hillingdon comprise the Chief Executive Officer and Strategic Director. Total re-numeration of key personnel £81,639 (2023 restated - £56,812).

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For year ended 31 March 2024

10) Fixed Assets

	Fixtures & Fittings £	Total £
COST		
At 1 April 2023	1,049	1,049
Additions	3,900	3,900
Disposals	-	-
As at 31 March 2024	4,949	4,949
DEPRECIATION		
At 1 April 2023	(210)	(210)
Charge for the year	(2,160)	(2,160)
Depreciation on disposals	-	-
At 31 March 2024	(2,370)	(2,370)
NET BOOK VALUE		
At 31 March 2024	2,579	2,579
At 31 March 2023	839	839

11) Debtors

	2024 £	2023 £
Operating Debtors	92,607	31,037
Other Debtors	5,113	6,101
Prepayments	6,214	19,222
	103,934	56,360

12) Cash at bank and in hand

	2024 £	2023 £
Bank Accounts	361,617	416,791
Cash in Hand	221	134
	361,838	416,925

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For year ended 31 March 2024

13) Creditors: Amounts falling due within one year	2024	2023
	£	£
Operating creditors	28,654	44,114
Taxation and social security	14,589	14,475
Other creditors	3,688	-
Accruals	18,857	15,767
Deferred income	93,967	73,652
	159,755	148,008

14) Deferred income	Deferred income as at 1 April 2023	Incoming resources deferred in year	Amounts released from previous year	Deferred income as at 31 March 2024
Restricted funds	£	£	£	£
Henry Smith Charity	21,350	30,450	21,350	30,450
Children In Need	6,692	6,666	6,692	6,666
Mercers Philanthropy	27,788	28,622	27,788	28,622
Young People's Fund	-	2,000	-	2,000
British & Foreign Schools Society	2,500	2,500	2,500	2,500
Big Lottery – MH Carer Support	12,822	-	12,822	-
Triangle Trust 1949 Fund	2,500	-	2,500	-
Masonic Charitable Foundation	-	12,322	-	12,322
Alzheimers' Society	-	11,407	-	11,407
	73,652	93,967	73,652	93,967

Deferred income relates to performance-related grants received in the year where the remaining objectives will be met in 2024/25.

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For year ended 31 March 2024

15) Commitments under operating leases

At 31 March 2024 the charity had total commitments payable under non-cancellable operating leases as set out below

Operating leases which expire:	2024 Land & Buildings	2023 Land & Buildings
Within 1 year	49,074	49,074
Within 2-5 years	36,806	85,880
Over 5 years	-	-
	85,880	134,954

Lease commitment paid in the year and included as an expense was £49,074 (2023: £49,074) for the advice centre and office rent.

16) Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(17,520)	(5,980)
Add back depreciation charge	2,160	210
Deduct interest income shown in investing activities	(3,214)	(1,881)
Increase in debtors	(47,574)	(18,954)
Increase/(Decrease) in creditors	11,747	(33,056)
Net cash used in operating activities	(54,401)	(59,661)

Carers Trust Hillingdon and Ealing Ltd
Notes to the Financial Statements
For the year ended 31 March 2024

17) Movement in funds' resources

	Balance 1 April 2023	Incoming Resources	Outgoing Resources	Balance 31 March 2024
	£	£	£	£
Carers Support Worker – ICB	-	20,676	(20,676)	-
YC Residential	2,072	-	-	2,072
Carers Café	-	1,500	(1,500)	-
YC Donations	6,702	2,972	(4,513)	5,161
N-Hance – YAC Transitions	-	42,700	(42,700)	-
H4All	-	233,180	(233,180)	-
Carers Small Grants	-	2,175	(2,175)	-
Dementia Support Worker	-	29,703	(29,703)	-
Family Support Officer				
Nail Cutting Service	359	42,063	(42,063)	359
Caring Connections	1,031	-	-	1,031
Young People's Fund	-	30,078	(30,053)	25
Mental Health Carers Support	555	-	(555)	-
Schools Outreach Project	-	12,823	(12,823)	-
Arnold Clark	-	17,500	(17,500)	-
Middlesex Masonic Charity	1,000	-	(1,000)	-
Tommy's Fund	5,000	-	(1,556)	3,444
Communities of Practice	29,151	-	(11,988)	17,163
Time For Me!	-	800	(300)	500
British & Foreign Schools Society	8,091	-	(8,091)	-
Compassionate Hillingdon	-	30,000	(30,000)	-
YC Awards	-	32,466	(32,466)	-
St. Helen's College	1,173	-	(1,173)	-
Heathrow Community Trust	-	2,000	(2,000)	-
Masonic Charitable Foundation	-	9,000	(9,000)	-
Asda Foundation	-	8,801	(8,801)	-
YC Awareness Day	-	400	(400)	-
	-	750	(750)	-
Total restricted funds	55,134	519,587	(544,966)	29,755
Unrestricted funds	270,982	956,252	(948,393)	278,841
Total all funds	326,116	1,475,839	(1,493,359)	308,596

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For year ended 31 March 2024

Notes on Funds

Carers Support Worker – ICB funded

NHS Hillingdon ICB partially fund this post covering carers support in terms of advocacy and benefits advice.

N-Hance – YAC Transitions

Henry Smith Foundation fund this project supporting young carers moving out of the education system and into adulthood.

H4All

Umbrella organisation comprising five Hillingdon charities supporting independence and health in the older local population, covering ten staff members.

Dementia Support Worker

City Bridge Trust and Alzheimers' Society fund this project aimed at supporting carers whose charges have dementia.

Family Support Officer

BBC Children in Need fund this project which supports families with complex caring situations.

Caring Connections

Mercers Philanthropy fund this project promoting health, wellbeing training and leisure pursuits for adult carers.

Mental Health Carers Support

Funded by the Big Lottery Communities Fund, this project supports carers mental health challenges.

Triangle Trust and British & Foreign Schools Society

Both funders jointly fund the schools outreach project.

Tommy's Fund

Private donor funded project aimed at supporting bereaved carers and alleviating hardship.

Time For Me!

Carers Trust funded project enabling carers to enjoy events and activities, as well as family trips.

Middlesex Masonic Charity

This grant was given to provide Adult, Young Adult and Young Carers with residential or day trips.

Communities of Practice

Grant for the Young Carers team, spent on Young Carers trips.

Compassionate Hillingdon

This project employs a worker to support bereaved ex-carers in the London Borough of Hillingdon.

Carers Trust Hillingdon and Ealing Ltd

Notes to the Financial Statements

For year ended 31 March 2024

Notes on Funds cont.

YC Awards

Local businesses donated for awards ceremony recognising the achievements of our Young Carers.

St. Helen's College

This covered a residential trip for Young Carers.

Heathrow Community Trust & Masonic Charitable Foundation

These grants contributed to the salaries of the schools' outreach team

Asda Foundation

This grant was for a Christmas party for Young Adult Carers.

YC Awareness Day

This grant was used to celebrate Young Carers Awareness Day by running drama workshops.

YC Residential

Mayor's Fund donations to give young carers a short residential break.

Carers Café

Donations to run monthly cafes in four different towns in Hillingdon.

YC Donations

General donations specified for young carers activities or service provision.

Carers Small Grants

Small grants issued by the Carers Trust to cover short breaks for carers or items required.

Young People's Fund

Grant to run day trips for young carers.

Arnold Clarke

Grant for a day trip for young adult carers.

Carers Trust Hillingdon and Ealing Ltd
Notes to the Financial Statements
For the year ended 31 March 2024

18) Comparatives for Movement in Funds' Resources 2023

	Balance 1 April 2022 Restated	Incoming Resources	Outgoing Resources	Balance 31 March 2023
	£	£	£	£
Carers Support Worker – ICB funded	-	21,560	(21,560)	-
YC+	-	45,568	(45,568)	-
YC Residential	4,352	-	(2,280)	2,072
Carers Café	626	15	(641)	-
YC Donations	7,361	1,512	(2,171)	6,702
N-Hance – YAC Transitions	240	41,400	(41,640)	-
H4All	-	298,537	(298,537)	-
Carers Small Grants	-	1,475	(1,475)	-
Dementia Support Worker	-	38,340	(38,340)	-
Family Support Officer	-	40,163	(39,804)	359
Restricted Donations	1,030	1	-	1,031
Caring Connections	2,063	26,979	(29,042)	-
Young People's Fund	178	3,455	(3,078)	555
Mental Health Carers Support	-	76,562	(76,562)	-
Triangle Trust	-	30,000	(30,000)	-
Planning for Tomorrow - restated	1	-	(1)	-
Making Carers Count	-	27,807	(27,807)	-
Arnold Clark	-	1,000	-	1,000
Middlesex Masonic Charity	-	5,000	-	5,000
Tommy's Fund - restated	39,130	-	(9,979)	29,151
Jubilee Party 2022	-	3,000	(3,000)	-
Neighbourly Lidl	-	200	(200)	-
Communities of Practice	-	500	(500)	-
Time For Me!	-	10,000	(1,909)	8,091
British & Foreign Schools Society	-	12,500	(12,500)	-
Compassionate Hillingdon	-	3,835	(3,835)	-
YC Awards	-	5,050	(3,877)	1,173
Total restricted funds – restated	54,981	694,459	(694,306)	55,134
Unrestricted funds – restated	277,115	804,396	(810,529)	270,982
Total all funds	332,096	1,498,855	(1,504,835)	326,116

Carers Trust Hillingdon and Ealing Ltd
Notes to the Financial Statements
For the year ended 31 March 2024

Comparatives for the Statement of Financial Activities 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
INCOME FROM:	Note				
Donations	2	32,509	5,826	38,335	66,073
Charitable activities	3	770,006	684,798	1,454,804	1,348,895
Interest receivable		1,881	-	1,881	1,393
Other trading activities		-	3,835	3,835	50
TOTAL		804,396	694,459	1,498,855	1,416,411
EXPENDITURE ON:					
Raising funds	4	(17,556)	(1,440)	(18,996)	(26,397)
Charitable activities	5	(792,973)	(692,866)	(1,485,839)	(1,369,013)
TOTAL EXPENDITURE		(810,529)	(694,306)	(1,504,835)	(1,395,410)
NET INCOME (EXPENDITURE)		(6,133)	153	(5,980)	21,001
NET MOVEMENT IN FUNDS		(6,133)	153	(5,980)	21,001
RECONCILIATION OF FUNDS					
Total funds brought forward		277,115	54,981	332,096	311,095
TOTAL FUNDS CARRIED FORWARD	20	270,982	55,134	326,116	332,096

Carers Trust Hillingdon and Ealing Ltd
Notes to the Financial Statements
For the year ended 31 March 2024

19) Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
Fixed assets	2,579	-	2,579	839	-	839
Current assets	330,958	134,814	465,772	323,988	149,297	473,285
Current liabilities	(54,696)	(105,059)	(159,755)	(53,845)	(94,163)	(148,008)
	278,841	29,755	308,596	270,982	55,134	326,116

20) Transactions with the trustees

During the current and preceding years, the trustees received no remuneration, nor reimbursement for any expenses.

The charity has taken up professional indemnity insurance to protect itself and the trustees from loss arising from the neglect or defaults of its trustees and employees. The cost of this insurance amounted to £1,863 (2023 - £1,576).

21) Interested party transactions

Carers Trust Hillingdon are one of five sovereign charities comprising H4All C.I.C., a local consortium funded by NHS Hillingdon CCG to encourage healthy living amongst the older population of Hillingdon. We directly employ 7 members of staff at present, for which we received funding worth £233,180 in the year 2023/24 (£298,537 in 2022/23).

22) Related parties

Other than key management compensation as disclosed in note 9 there were no related party transactions in either the current or preceding year.

23) Financial instruments

The charity has the following financial instruments:

Financial assets measured at amortised cost £459,558 (2023: £454,063).

Financial liabilities measured at amortised cost £32,342 (2023: £ 44,114).

