

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**Carer Support Wiltshire**

Sumer Audit  
Statutory Auditor  
Chartered Accountants  
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**Carer Support Wiltshire**

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**for the Year Ended 31 March 2023**

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## Introduction from Chair

With Covid restrictions finally behind us this year, we were able to start looking ahead and thinking about the future of carer support in Wiltshire and Dorset.

In this context, unpaid carers suffered disproportionately during Covid times and sadly they still now face huge difficulties due to increased pressures on the NHS and social services. A shortage of paid carers leaves many unpaid carers picking up the slack. According to the national Census data released at the start of 2023, unpaid carers are now spending more hours caring than ever. In Wiltshire and Dorset, the number of people providing a significant amount of unpaid care – over 20 hours a week – reached 36,000 people, and 29% of Wiltshire and Dorset's unpaid carers were found to be providing more than 50 hours of care a week.

Many are coping with complex issues spanning mental health and other long-term conditions. The response from Carer Support Wiltshire and Dorset has been to look at the ways in which unpaid carers are challenged in their day-to-day lives and what they need to overcome. We have chosen the term 'carer friendly communities' to describe our vision for the future of carer support, which simply means that unpaid carers are supported in all areas of their lives – the whole community – whether that is at work, school, in a healthcare setting or at home. To achieve this, we need to educate as many people as possible about unpaid carers, their importance and significance to us all, and the support they need. As a first step, we held our first carer-friendly conference in Wiltshire in May 2022 and brought carers together with leaders from primary care, the NHS, education, and social care to discuss how Wiltshire can become the UK's first truly carer-friendly county.

We continue all our work that supports the carer-friendly community, such as working with GP surgeries to ensure unpaid carers are identified early. We have developed new services to provide an integrated approach for adult and young carers in the community and more acute settings. Building on our experience of working with GP surgeries, we have introduced a new Young Carer Friendly School Award, which is delivered through the Healthy Schools programme. This recognises schools 'support of young carers – through education, identification, and support such as weekly young carer clubs. Towards the end of 2022, we also set up a new Hospital Liaison Service (following the successful pilot in 2021). This helps carers when those they care for are in hospital and in the first few weeks after they return home. The Hospital Liaison Team is working with both acute hospitals in Bath and Swindon as well as the community hospitals. As well as working with carers, the team works with the hospital, delivering carer awareness training. During the year the team engaged with 158 hospital staff members.

Our Here to Talk service continues to help many unpaid carers by providing a regular phone call from a trained volunteer to check in and give them an opportunity to talk. This service was accessed by more than 100 people in Wiltshire and Dorset during the year.

Looking ahead to the next year, our carers will continue to face significant pressures, chiefly because of social care and NHS funding and staff shortages, and the cost-of-living crisis. Crucially, many carers do not see themselves as undertaking this role and feel able to ask for help. Isolation and poor wellbeing can result. We need to be proactive and able to respond to the needs of carers quickly. By continuing to listen to the needs of carers, working with partners to deliver what carers need, and continuing to innovate and engage with new schemes such as the Young Carer Friendly Award, we feel in a good place to do the best possible job.

Although without doubt we experienced a tough year in the challenging economic climate, we developed and delivered an impressive range of statutory and tailored services.

After a fundamental review we now have robust and innovative plans to achieve our goal of a carer-friendly community where no carer struggles alone. We will ensure carers' voices are heard and will seek every opportunity to work with social care services and the NHS to create more carer-centred services, respecting that each carer's circumstances are unique. We will reach out to more carers, collaborating with other organisations.

Finally, on behalf of the Board of Trustees, I thank all our wonderful funders, volunteers, and staff for their superb support and work for our charity and our carers.

**Liz Brown, Chair of Trustees**

## Who we are.

Carer Support Wiltshire is a charity supporting unpaid carers in Wiltshire and, since 2019, in Dorset under the name Carer Support Dorset.

We define an unpaid carer as someone who is giving support to a person who could not otherwise manage without that support. Three in five of us will care for someone at some point in our lives. This might be a parent, child, partner, friend, or neighbour who is elderly or has an illness (including mental health), disability, or substance addiction. Carers can offer many forms of help – doing housework, shopping, and cooking, providing personal care, administering medication, and providing emotional support, for example. We support carers from the age of 5 years upwards.

We provide a helpline for carers where information and signposting are provided, as well as a number of services including carer groups and cafés and a Here to Talk befriending service. We have a hospital team working from the community and acute hospitals in Wiltshire, providing support to carers and raising awareness of carers to staff. We also work with schools, colleges, and GP surgeries, providing awards for them to work towards that show their commitment to carers. In Wiltshire and Dorset, our vision is to create truly carer-friendly communities, where a carer's work is seen, valued, and supported in all areas of their lives, whether that is at work, in a healthcare setting or at home.

## Main activities

### Carers Week

Carers Week falls every year in June and is a national awareness week for unpaid carers. Each year we help to amplify the collective voices of unpaid carers, working with media and putting out messages on social media. We also hold some special events for carers designed to make them feel seen and appreciated for what they do.

For Carers Week 2022 in Wiltshire, we 'upgraded' a number of our regular carer cafes to cream teas and ran several information stalls out in the community where people could stop and find out more about us and the support we offer unpaid carers, including at the Community Hub in Chippenham, Co-op in Corsham and Tesco in Calne and Marlborough. A special parent café event was held for parents and their children with a cream tea and quiz.

In Dorset a number of activities for carers took place throughout Carers Week, including a 'play with clay' workshop, lino printmaking, music-making workshop, movement and dance, and a singing

workshop. Each was an opportunity for people to take a break, do something new for themselves and connect with Carer Support Dorset staff.

We were well supported by the media, in particular BBC Radio Wiltshire, which broadcast an interview with a different unpaid carer each day, Monday – Friday, as well as broadcasting live from Melksham carer café and speaking to staff and carers there. Stories appeared in local newspapers across Wiltshire and Dorset, highlighting the activities taking place and why we need to make caring visible, valued, and supported (which was the theme for 2022).

### **Carer friendly communities conferences**

During the year, Carer Support Wiltshire and Dorset held conferences that brought together over 100 leaders from primary care, the NHS, education, and social care with unpaid carers to discuss how Wiltshire and Dorset could become truly carer-friendly counties. The four key themes were: health, work, education, and community.

The findings were clear across both areas. More carer awareness training and earlier identification are required in all settings; carers should be recognised for their expertise and knowledge of what their loved one and they need in terms of support; carers need the greatest access to respite care, and carers would benefit from greater policy flexibility under all four themes.

Carers identified a range of ways they need better support. A lack of support for parent carers was identified, and the difficulties experienced navigating the system for their children. Carer awareness in the workplace and greater flexibility at work would reduce the stress carers feel when balancing work with caring. More consistent community transport options and better transport for disabled users would help carers considerably. There was also praise for some of the support already offered, such as GP surgeries taking part in the Wiltshire GP Accreditation Scheme, which helps to ensure that carers are identified as early as possible.

Several recommendations and next steps were drawn up following the first conferences, and carers were updated at follow-up meetings. Both Carer Support Wiltshire and Dorset will continue to work closely with commissioners to achieve the outcomes identified as needed and to keep working towards carer-friendly communities.

*“It was great to be able to talk to other people to share experiences and any positive and useful information”* Delegate from our January 2023 Carer Friendly Conference

### **Carer Support Dorset**

We entered our fourth year of carer support for unpaid carers in Dorset this year, delivered by sister organisation Carer Support Dorset and funded by Dorset Council and NHS Dorset Clinical Commissioning Group as well as companies, trusts, charities and many others, including individual donors.

Our core services were strengthened during 2022-23 with the recruitment of a Keeping in Touch Coordinator. The Keeping in Touch project provides regular calls to carers and monitors wellbeing. A set of wellbeing questions are used during calls to carers with the purpose of providing insight into an individual’s carer journey and to help to establish where there might be a need for support.

Face-to-face community outreach continued to be a priority, with the team attending eight areas monthly where carers can drop in and access support and information.

There are now a total of 5,421 adult carers on the Dorset database. 1,749 were registered over the course of the year. Information and guidance were given 858 times and 356 referrals to other organisations were made. 5,919 signposts to other organisations were made. 40 training sessions were delivered, covering topics such as carer wellbeing, tax, care and family affairs, and safer handling of medication.

Like Carer Support Wiltshire, in Dorset, we aim to promote 'carer-friendly communities' – where workplaces, schools, and healthcare providers, as well as individuals, recognise the extra support and understanding we should all give to those doing the vital job of providing care for someone. We held two carer-friendly conferences during the year – the first aimed at stakeholders and professionals but also attended by carers, and the second aimed more towards carers. The conferences gave carers time to talk about some of their concerns and raise important issues with the Carer Support Dorset team.

*"I came to your excellent conference recently in Dorchester Museum, for which I thank you! It was the first time I had come to anything like that. It is so hard for me to get out at all these days and my confidence is very low. Meeting new people was not as scary as I had thought! All very supportive."*

**Conference attendee**

### **Young adult carer work**

Carer Support Wiltshire supports carers young adult carers (YAC) aged 16-24 years with one-to-one support, regular young adult carer cafés, training, and internal/external grant applications. Those aged 16-17 years are also offered a transition assessment as they transition from child to adult services. They are invited to remain on our database, to attend our YAC café, and given the opportunity to talk about their caring role and any support they may need during and beyond transition to adulthood. During the year we registered 59 new carers and received 164 referrals for young adult carer support work, highlighting an increase in young adult carers being supported to stay in education and apply for college and university places.

The first quality assurance panel for the Young Carer Friendly Schools award met in March and four schools achieved the standards. The next round of quality assurance will be incorporated into the Healthy Schools cycle and so new applications will be considered in the autumn. Relationships with each of the Wiltshire College campuses have been strengthened and the college plans to achieve young carer-friendly status at each of its four campuses. In total, over the year Carer Support Wiltshire delivered training to 35 members of school staff and 42 schools engaged with the pilot.

Carer Support Dorset also works with young carers and has a dedicated Young Carer Coordinator. There are 225 young carers currently registered, and 408 signposts were given during registration. Young carer identification and awareness training delivered to 30 health and social care professionals proved successful and confidence by attendees in identifying a young carer went from a score of 6.5 to 8.5 following the training.

## Statutory work

Carer Support Wiltshire is commissioned to carry out the carer assessment and provide other statutory services in the county. During the year, 402 carer assessments were carried out, and 164 carer assessment reviews.

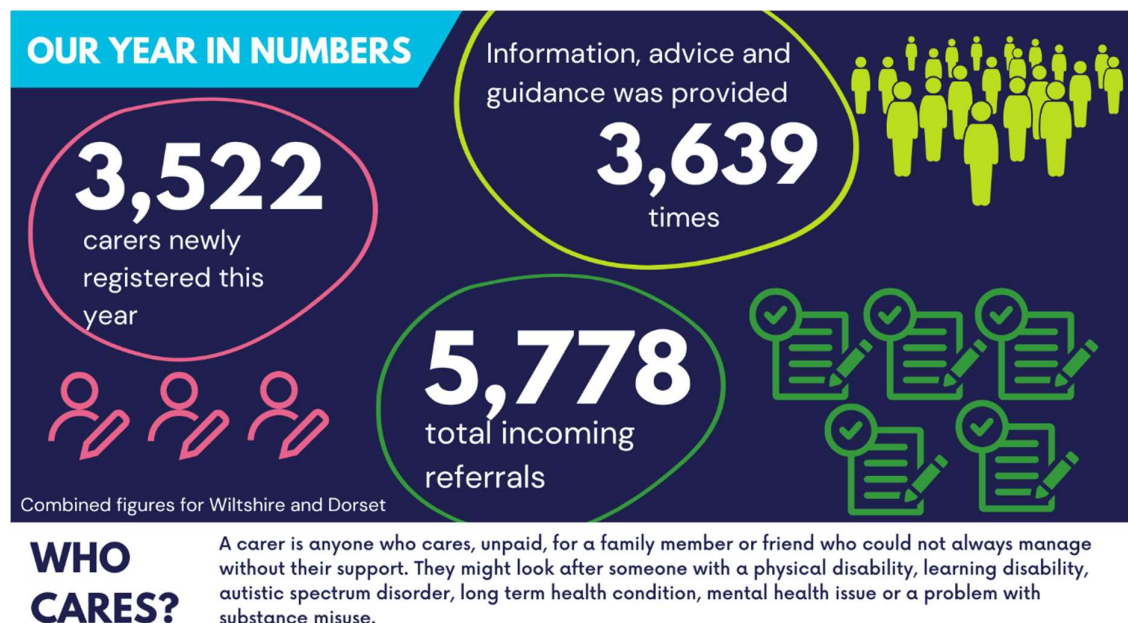
Our aim is to contact carers referred for an urgent assessment within 2 days and in Q3 and 4 this was achieved, with average contact times at 1.7 and 1.6 respectively. These were down from Q1 (2.8 days) and Q2 (3.1 days). For non-urgent referrals, first contact was made on average in 18.7 days.

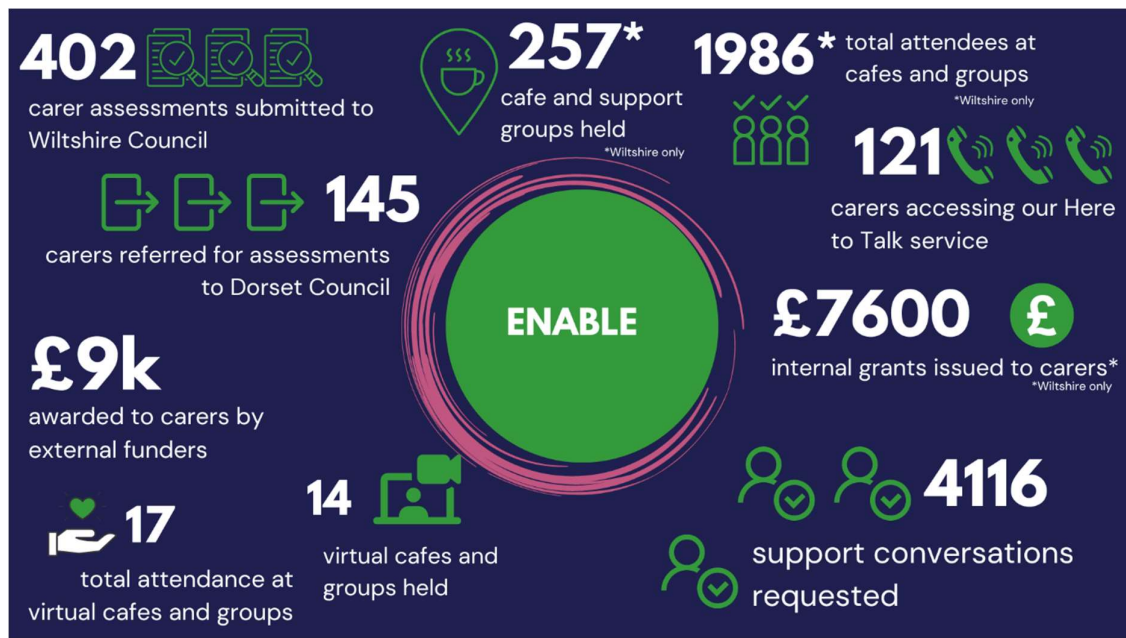
Information and guidance was provided 2,781 times during the year and 373 carers were referred to other organisations. 4,127 signposts to other organisations were made.

Carer Support Wiltshire provides a free emergency card for carers who would like to carry one, which provides some peace of mind that if a carer is taken ill or involved in an accident, relevant authorities will be alerted and informed of what needs to happen. 456 emergency cards were issued in 2022-23.

Our community engagement team continued to focus on ensuring that communities and the carers within them are aware of the services and support available for carers. The team attended a range of events, including with Parkinson's UK, Chippenham Hub, Health and Wellbeing Board meetings, and Wiltshire Parent Carer Council. They facilitate monthly support groups in 8 areas and these groups feature guest speakers covering topics such as dementia care, Power of Attorney, and paying for long-term care.

## Achievements and performance





## The year ahead

Following a review and in agreement with the Commissioner, Carer Support Wiltshire made the decision to bring support for young carers aged 5 years upwards 'in-house'. Young carers were previously referred directly to Youth Action Wiltshire. From 1 April 2023, CSW will support young carers through one-to-one support work, activities, signposting, and information-giving, including through a new quarterly magazine that will go out to all registered carers aged 5-18 years.



The Young Carer Friendly School award has gone from strength to strength. The first four schools earned the award at the end of this year and work is well underway rolling the scheme out to other schools and colleges through the Healthy Schools programme.

Carer Support Wiltshire and Dorset are examining current service provision and working closely with Wiltshire Council commissioners to ensure services are up to date and are what carers are asking for. External factors and a fast-changing financial climate with cost-of-living increases mean that carer support needs to be adaptable, and the organisation must represent excellent value. As well as changes to the young carer service, structural changes will be made in the coming year to ensure the organisation continues to deliver the services that carers have told us they value.

We will continue our carer friendly communities work, engaging with carers, businesses, education providers, healthcare providers and other stakeholders to ensure that unpaid carers are seen, considered, and supported in all areas of their lives.

## Structure, governance, and management

### During 2022-23, the Trustee Board comprised:

Liz Brown	Chair	from May 2020
Nigel Sully	Vice Chair	from September 2021
Alan Cheremukhin		joined May 2021
Lyndon Baker		joined February 2022
Ian Baldwin		joined May 2020
Sukdave Ghuman		joined May 2021
Anne Humphries		joined February 2022, resigned April 2023
Ian Lafferty		joined September 2022
Donna Moore		joined February 2020
Martin Parker		joined February 2021
Rosario Waterlow		joined March 2020, resigned April 2023

### Senior Leadership Team

Judy Walker	Chief Executive resigned October 2022
Leanne Hubbard	Interim CEO from November 2022
Marco van-Tintelen	Head of Operations
Leanne Hubbard	Head of Fundraising and Partnerships (till November 2022)
Janet Parker	Head of Finance (Resigned December 2022)

### Auditors

Sumer Audit, Fortescue House, Court Street, Trowbridge, BA14 8FA.

### Legal status and governing document

Carer Support Wiltshire is a Registered Charity 1092762 and a Company Limited by Guarantee 04415685 not having share capital. The liability of members is limited to one pound. Its registered office was The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR until 12 August 2020 and is now The Independent Living Centre, St George's Road, Semington, nr. Trowbridge, Wiltshire BA14 6JQ. The company is governed by Articles of Association as amended in

April 2020, extending the area of benefit. It was renamed in 2011 on the merger of the four previous carer support organisations in Wiltshire.

### **Public benefit**

Carer Support Wiltshire's objects are to promote any charitable purpose, for the benefit of the whole community (particularly but not exclusively the community in and around Wiltshire), including the advancement of education, the promotion of health, and the relief of poverty, sickness, and distress in particular but without limitation by supporting carers.

The trustees' report explains how we have met our objects. The trustees give careful consideration to the Charity Commission's guidance on public benefit when setting the objectives and planning the work of Carer Support Wiltshire for the year.

### **Board of Trustees**

The Board meets five times a year and has delegated some of its work through four subcommittees: Finance, Quality, compliance and volunteering, Nominations and Fundraising and Publicity. The subcommittees are chaired by trustees and meet quarterly. The day-to-day management is formally delegated to the Chief Executive.

None of our trustees receive remuneration or other benefit from their work with the charity. The charity keeps a register of trustees' interests, and the chair reminds trustees to declare any relationship that could create a conflict of interest at the start of every Board meeting.

Using a skills audit, the Board identified the skills it needs to carry out its work now and, in the future, and recruits accordingly.

New trustees for Carer Support Wiltshire were recruited using specialist agency REACH, local/regional websites, and the organization's platforms. Interested candidates met the Chief Executive for a better understanding. They completed application forms and underwent interviews by the Nomination committee using consistent questions. Before official appointment, thorough checks and conflict of interest identification were completed. Prospective trustees also attended a Board meeting. The recruitment process ensured diligent selection of trustees in line with the organisation's standards.

New trustees follow an induction programme in the Trustee Handbook, are offered a mentor, and learn more about the work of the organisation through meeting the Chairs of subcommittee and senior managers, and where possible, shadowing of staff. The Chair and the Chief Executive are available for support as required. Trustees attend training courses and away days, participate in annual Board effectiveness reviews and join relevant governance support networks.

The trustees benchmarked the chief executive's salary against equivalent organisations in the sector and region using ACEVO's Pay and Equality survey 2017.

### **Statement of Trustees' Responsibilities**

The trustees (who are also directors of Carer Support Wiltshire for the purposes of company law) are responsible for preparing the Trustees' Report and the annual financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). These 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 Statement of Recommended Practice (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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- They have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

### **Formal Partnerships**

Carer Support Wiltshire is a Network Partner of the Carers Trust, an umbrella organisation which represents carers and their interests on the national stage. It also provides practical support for Network Partners through grants, regional support networks, business advice, training and mentoring.

From April 2018, Carer Support Wiltshire began providing all-ages carer support services under a contract to Wiltshire Council, subcontracting young carers' breaks and respite to Youth Action Wiltshire, part of Community First. The sub contractual arrangements ended on March 31<sup>st</sup> 2023.

### **Auditor**

The role of Auditor was put out to tender in 2020. A resolution proposing that Monahans be appointed as auditor of the company was accepted by the Members at the trustees' meeting on 3<sup>rd</sup> February 2021. Monahans joined the Sumer group in 2023 and now conducts its audit work through Sumer Audit. It was unanimously agreed to continue with Sumer Audit for the year 2022/23 and a review held in September 2023.

### **Small Company Provisions**

This report has been prepared in accordance with the special provisions for small companies (s419 (2) of the Companies Act 2006).

### **Added Value**

In addition to the skills, knowledge and experience that trustees bring to their roles, trustees provided added value in terms of training for staff and carers and providing pro bono legal advice.

## Risk Management

The trustees have a strategy supported by a policy and procedure for managing risks that could potentially prevent the organisation from achieving its aims and objectives for carers. This is championed at Board level by a trustee with a special interest in risk management. The major strategic risks facing the charity are categorised as:

1. Strategic
2. Reputation
3. Operational
4. Financial
5. People
6. Governance
7. Compliance and regulation.

The risk register and controls mitigating the strategic risks are reviewed by the Quality, Compliance and Volunteering sub-committee, which reports to each board meeting.

During 2022-3, Senior Managers and the Board monitored the management of the following operational risks:

- fundraising targets not being met as 'mainstream' resources were diverted to Covid.
- maintaining staff wellbeing during lockdowns.
- finding new roles for volunteers as services changed and maintaining links with pre-existing volunteers.
- Too great a dependency on a local authority/CCG funding, and possible changes to those income streams.
- Failure to deliver contractual agreements, such as referrals for new service via community connector model, and referrals for carers assessments and reviews.
- Safeguarding management failure.
- Compliance with General Data Protection Regulations.

The Risk Co-ordinator and the senior leadership team follow up actions, and the Risk Co-ordinator reports to the Board every quarter. The trustees are indemnified against any negative financial impact resulting from their actions made in good faith.

The risk register was revised during the year to ensure it continues to reflect the business of the charity and the stresses of the external environment.

## Fundraising

Carer Support Wiltshire is registered with the Fundraising Regulator and adheres to its Code of Practice and Promise. Our fundraising practices are clearly outlined in our Fundraising Ethics Policy and a copy of our Supporters Charter is available on our website.

We do not use external fundraising suppliers. We received no complaints about our fundraising last year.

## Financial review

Carer Support Wiltshire is just over 74% funded (down from 90% in 2022) by income from the Integrated Better Care Fund (IBCF), overseen by Wiltshire Council on behalf of NHS Wiltshire Clinical Commissioning Group, and by Dorset Council on behalf of Dorset Clinical Commissioning Group. Other funds arise from a variety of grants, donations, trading activities and some investment income.

- The total income for the year was £1,694,264 (2022: £1,694,474)
- Deficit across all funds of £154,865 (2022: £17,569 deficit)
- Total funds decreased to £380,240 (2022: £535,105)

## Summary of Financial Performance

The Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023 shows a deficit across all funds of £154,865 (2022: £17,569 deficit), being the difference between total net income and expenditure across individual funds.

Total income remained steady compared with the previous year mainly due to increased contract income in the year, for the Hospital Liaison project offsetting grant income reduction. Our grant income totalled £80,035 (2022: £128,512), a decrease of 38%. Donations in the year were higher than the previous year at £21,922 (2022: £19,611).

Our expenditure increased by £137,086 (8%), largely due to the additional Hospital Liaison project.

Staffing costs increased by £148,723 (11%) due to the additional Hospital Liaison project and a rise in overall staff numbers.

As at 31 March 2023, the total funds were split as follows:

- Unrestricted General Funds £314,219 (2022: £438,353)
- Restricted Funds £66,021 (2022: £96,752)

The free reserves of charity are defined as unrestricted funds less tangible assets, as at 31 March 2023 the free reserves of the charity were £311,321 (2022: £430,303).

## Reserves Policy

The policy outlined below is based on the following:

- Current income streams and their continued probability and risk factors
- Commitment to current and near future expenditure
- Overall picture within which the charity operates.
- Carer agenda locally, regionally, and nationally

The Trustee Board has set a minimum unrestricted reserve level of £200,000 and an upper limit of £600,000.

The Board is aware of the continuing impact of wider macroeconomic and geopolitical factors on both income and expenditure within Wiltshire and Dorset and that it may impact the future budgets and plans of our major funders.

The Trustees believe that it would be prudent and wise to hold reserves that will cover costs in the event that we are no longer providing a statutory service on behalf of Wiltshire Council.

The figure calculated reflects the cost to pay for all staff redundancies should we lose the Wiltshire Council contract and only specific service delivery staff are TUPED to the new provider.

We have also calculated the approximate cost of paying off all outstanding contracted services costs plus a sum of money to cover one month's wages.

The Reserves will be maintained, as required, by careful budgeting and management of finances. The Reserves Policy is due to be reviewed in 2024, or sooner if needed, as we are about to tender for a new 5-year contract with Wiltshire Council.

General unrestricted funds stand at £314,219, restricted Funds stand at £66,021.

Securing a 5-year contract with Wiltshire Council will give us security in the medium term, allowing us to plan expenditure that will ensure that reserves are more in line with the reserves policy, and we are able to build on these to achieve our vision and aims by investing time and resources in seeking new funding opportunities and improved efficiencies.

The Trustees acknowledge that reserves are in expected range. Carefully considered plans will be put in place to maintain these reserves and where possible increase them to enable longer term sustainability.

Funds in excess of immediate cash flow requirements are held in fixed term bond deposit accounts at Hampshire Trust Bank, Redwood Bank, Cambridge and Counties Bank, and Sainsburys Bank plc. The choice of these accounts is based on their interest rates and access. The Finance subgroup considered the options for investments and will continue to review these on an annual basis in line with when each fund matures.

### **Going Concern**

The Wiltshire Council carers' support services contract from 2018-2021 has been extended to March 2024. The contract is being tendered in October 2023 and the outcome of the tender process will be announced by the end of December 2023.

The Dorset Council carers' contract runs from 2019 to 2022 with a possible extension of 2 + 2 years. The contract is due for review in November 2023.

While the Trustees are pleased to report that Carer Support Wiltshire has sufficient reserves and income streams to operate in 23/24 and for 12 months after signing this report, the years beyond that will bring further challenges, including the macroeconomic and geopolitical considerations in play at the time of writing this report.

The Trustees are confident and assured that the current rigour and robustness of risk management allows both for the timely identification of risks and appropriate and effective mitigation actions.

In particular, the Charity remains determined that the renewal of the Wiltshire Council carers support contract (which is due to complete in March 2024, if not extended) will allow it to continue achieving its purpose, however the Trustees are closely monitoring the situation and preparing to various alternative scenarios to ensure the organisation remains agile and sustainable in the medium and long term.

Given the current level of funding and reserves, the Trustees are confident that there are no material uncertainties that may cast significant doubt over the ability of Carer Support Wiltshire to continue as a going concern.

### **Investment Policy**

As required in its Articles of Association (paragraph 4.16), in furtherance of its objects, Carer Support Wiltshire has the power to invest monies not immediately required in deposits or such Investments, securities or property as may be thought fit.

Carer Support Wiltshire considers it prudent to hold all surplus funds in interest bearing accounts, to best protect the grants awarded to us for the purposes intended. Surplus funds held outside of the CAF bank accounts in the year have been deposited ensuring that not more than £85,000 is held by a banking corporation. These are under review for return on investment for the charity while not exposing it to any additional risk. At the end of the year Carer Support Wiltshire funds were invested with the following: CAF bank current and deposit accounts, United Trust Bank, Redwood Bank and Hampshire Building Society, Flagstone Investments comprising Cambridge and Counties Bank, Aldermore Bank Plc and Charter Savings Bank.

## **Thank you to our funders and supporters.**

We are grateful to our funders and supporters for their continued support of our work. These include:

- Asda Foundation
- Chippenham Borough Lands
- Carers Trust
- Tesco Community Grants
- One Stop

Approved by order of the board of trustees on 20 September 2023 and signed on its behalf by

A handwritten signature in blue ink, appearing to read 'ER Brown', with a horizontal line underneath.

Elizabeth Brown

Chair

**Report of the Independent Auditors to the Members of  
Carer Support Wiltshire**

**Opinion**

We have audited the financial statements of Carer Support Wiltshire (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



**Report of the Independent Auditors to the Members of**  
**Carer Support Wiltshire**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related company and charity legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charitable company. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Statement of Recommended Practice and the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to potential lack of segregation of duties, bookkeeping errors and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the audit engagement team included:

- Enquiry of management and those charged with governance about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance and any correspondence with The Charity Commission;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing analytical procedures to identify any unusual or unexpected relationship that might indicate a risk of material misstatement due to fraud;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**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 auditors' 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.

James Gare (Senior Statutory Auditor)  
for and on behalf of Sumer Audit  
Statutory Auditor  
Chartered Accountants  
County Gate  
County Way  
Trowbridge  
Wiltshire  
BA14 7FJ



Date: 23 November 2023

**Carer Support Wiltshire**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	20,772	1,150	21,922	19,611
<b>Charitable activities</b>	5				
Carer support services & development work		1,575,944	78,972	1,654,916	1,659,946
Other trading activities	3	2,187	-	2,187	1,800
Investment income	4	6,794	-	6,794	2,005
Other income		8,415	30	8,445	11,112
<b>Total</b>		<u>1,614,112</u>	<u>80,152</u>	<u>1,694,264</u>	<u>1,694,474</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	97,087	-	97,087	101,373
<b>Charitable activities</b>	7				
Carer support services & development work		1,641,498	92,806	1,734,304	1,584,992
Grants for carers		273	17,403	17,676	25,678
Other		(781)	843	62	-
<b>Total</b>		<u>1,738,077</u>	<u>111,052</u>	<u>1,849,129</u>	<u>1,712,043</u>
<b>NET INCOME/(EXPENDITURE)</b>		(123,965)	(30,900)	(154,865)	(17,569)
<b>Transfers between funds</b>	19	(169)	169	-	-
<b>Net movement in funds</b>		(124,134)	(30,731)	(154,865)	(17,569)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		438,353	96,752	535,105	552,674
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>314,219</u>	<u>66,021</u>	<u>380,240</u>	<u>535,105</u>

The notes form part of these financial statements

**Carer Support Wiltshire**

**Balance Sheet**  
**31 March 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	14	2,898	8,050
<b>CURRENT ASSETS</b>			
Debtors	15	434,403	577,387
Cash at bank		<u>467,527</u>	<u>650,992</u>
		901,930	1,228,379
<b>CREDITORS</b>			
Amounts falling due within one year	16	(524,588)	(701,324)
<b>NET CURRENT ASSETS</b>		<u>377,342</u>	<u>527,055</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		380,240	535,105
<b>NET ASSETS/(LIABILITIES)</b>		<u>380,240</u>	<u>535,105</u>
<b>FUNDS</b>	19		
Unrestricted funds		314,219	438,353
Restricted funds		<u>66,021</u>	<u>96,752</u>
<b>TOTAL FUNDS</b>		<u>380,240</u>	<u>535,105</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2023 and were signed on its behalf by:



Elizabeth Brown – Chair of Trustees



Nigel Sully – Vice Chair of Trustees

**Carer Support Wiltshire**

**Cash Flow Statement**  
**for the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(188,260)</u>	<u>8,882</u>
Net cash (used in)/provided by operating activities		<u>(188,260)</u>	<u>8,882</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,999)	(3,959)
Interest received		<u>6,794</u>	<u>2,005</u>
Net cash provided by/(used in) investing activities		<u>4,795</u>	<u>(1,954)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(183,465)	6,928
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>650,992</u>	<u>644,064</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>467,527</u>	<u>650,992</u>

The notes form part of these financial statements

**Carer Support Wiltshire**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 March 2023**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(154,865)	(17,569)
<b>Adjustments for:</b>		
Depreciation charges	7,151	8,991
Interest received	(6,794)	(2,005)
Decrease/(increase) in debtors	142,984	(118,755)
(Decrease)/increase in creditors	<u>(176,736)</u>	<u>138,220</u>
<b>Net cash (used in)/provided by operations</b>	<u>(188,260)</u>	<u>8,882</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank	<u>650,992</u>	<u>(183,465)</u>	<u>467,527</u>
	<u>650,992</u>	<u>(183,465)</u>	<u>467,527</u>
<b>Total</b>	<u>650,992</u>	<u>(183,465)</u>	<u>467,527</u>

## **Carer Support Wiltshire**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Carer Support Wiltshire is an incorporated charity registered in England and Wales. The principal address of charity is given within the reference and administration details on page 7 of these financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of donations and grants and is recognised in full in the Statement of Financial Activities when they are receivable.

Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included as the value of these services cannot be readily quantified.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants received in the accounting period in respect of future accounting periods are deferred until those periods. All material grants are disclosed in accordance with the Statement of Recommended Practice.

Contract income is recognised in full in the Statement of Financial Activities in the year in which it is receivable, in line with the service level agreement. Contract income received in the accounting period in respect of future accounting periods is deferred until those later periods.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Resources expended include attributable VAT which cannot be recovered.

Costs of generating funds comprise the costs associated with attracting voluntary income and other activities.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to strategic management of the charity.

**Carer Support Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

All costs are allocated between the expenditure categories in 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, other costs are apportioned on the basis of estimated aggregated time expended on each activity as set out in note 9 to the accounts.

**Tangible fixed assets**

Tangible fixed assets are recorded at cost and depreciation is calculated to write off the cost, less estimated residual value over their expected useful lives as follows:

Equipment - 50% (straight line method).

**Cash at bank and in hand**

Cash at bank and cash 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.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	<u>21,922</u>	<u>19,611</u>

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising	<u>2,187</u>	<u>1,800</u>

**4. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>6,794</u>	<u>2,005</u>

## Carer Support Wiltshire

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Grants	Carer support services & development work	<u>1,654,916</u>	<u>1,659,946</u>
		2023 £	2022 £
	BAME Outreach Work (Zurich)	-	4,486
	NHS Investors in Carers Toolkit	-	5,500
	Connecting Carer Services (Carers Trust)	1,400	19,160
	Armed Forces Covenant Fund	-	18,324
	Lottery - Covid-19 Counselling Project	-	2,330
	Grants for carers from grant making funds	-	13,813
	Support Work - Young Adult Carer Grants	-	1,830
	Dorset other grant funding	-	800
	Extra counselling grants	-	1,500
	Veterans' Foundation	-	19,998
	NHS England - Rapid learning	-	7,910
	Courage to Care Small Grants	-	3,554
	Groundwork UK	6,897	-
	Co-op Local Community Fund	3,170	-
	National Lottery Community Fund	9,618	-
	Wiltshire Community Foundation	5,000	-
	The Serco Foundation	3,000	-
	Garfield Weston	20,000	-
	Malmesbury League	1,500	-
	Hedley Foundation	2,500	-
	Gift Aid reclaimed	621	-
	Carers Trust	8,017	-
	NHS E&I Trust (RUH)	12,500	-
	Other grants for small projects	5,812	29,307
	<b>Service contracts</b>		
	Wiltshire Council and NHS Wiltshire Clinical Commissioning Group contract	1,272,796	1,198,388
	Dorset Council and NHS Dorset Clinical Commissioning Group contract	<u>302,085</u>	<u>333,046</u>
		<u>1,654,916</u>	<u>1,659,946</u>

#### 6. RAISING FUNDS

##### Other trading activities

	2023 £	2022 £
Fundraising expenses	<u>97,087</u>	<u>101,373</u>

#### 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Carer support services & development work	1,284,455	449,849	1,734,304
Grants for carers	<u>17,676</u>	-	<u>17,676</u>
	<u>1,302,131</u>	<u>449,849</u>	<u>1,751,980</u>



**Carer Support Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Staff costs	1,069,775	983,477
Other costs	<u>232,356</u>	<u>225,376</u>
	<u><u>1,302,131</u></u>	<u><u>1,208,853</u></u>

**9. SUPPORT COSTS**

	Management	Finance	Governance	Totals
	£	£	costs	£
Carer support services & development work	<u>430,811</u>	<u>1,028</u>	<u>18,010</u>	<u><u>449,849</u></u>

Support costs, included in the above, are as follows:

	2023	2022
	Carer support services & development work	Total activities
	£	£
Staff costs	286,894	220,019
Premises	43,082	41,445
Training and recruitment	2,278	7,795
Company expenses	12,652	4,913
Communications	37,151	30,958
General office	41,603	71,472
Depreciation of tangible and heritage assets	7,151	8,992
Bank charges	1,028	101
Trustees' remuneration etc	111	154
Auditors' remuneration	6,790	5,800
Legal and professional fees	<u>11,109</u>	<u>10,168</u>
	<u><u>449,849</u></u>	<u><u>401,817</u></u>

**10. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Auditors' remuneration	6,790	5,800
Depreciation - owned assets	<u>7,151</u>	<u>8,991</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

	2023	2022
	£	£
Trustees' expenses	<u>111</u>	<u>154</u>

**Carer Support Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**12. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	1,247,398	1,103,718
Social security costs	79,810	68,570
Other pension costs	29,461	31,208
	<u>1,356,669</u>	<u>1,203,496</u>

The average monthly full-time equivalent number of full-time employees during the year was as follows:

	2023	2022
Carer support & development	37	36
Administration	8	7
	<u>45</u>	<u>43</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Carer support & development	43	43
Administration	12	10
	<u>55</u>	<u>53</u>

No employees received emoluments in excess of £60,000.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £214,549 (2022: £201,301).

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,187	9,424	19,611
<b>Charitable activities</b>			
Carer support services & development work	1,531,434	128,512	1,659,946
Other trading activities	1,800	-	1,800
Investment income	2,005	-	2,005
Other income	10,285	827	11,112
<b>Total</b>	<u>1,555,711</u>	<u>138,763</u>	<u>1,694,474</u>
<b>EXPENDITURE ON</b>			
Raising funds	101,373	-	101,373
<b>Charitable activities</b>			
Carer support services & development work	1,472,704	112,288	1,584,992
Grants for carers	518	25,160	25,678
<b>Total</b>	<u>1,574,595</u>	<u>137,448</u>	<u>1,712,043</u>
<b>NET INCOME/(EXPENDITURE)</b>	(18,884)	1,315	(17,569)
<b>Transfers between funds</b>	4,224	(4,224)	-
<b>Net movement in funds</b>	(14,660)	(2,909)	(17,569)

**Carer Support Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

<b>13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	453,014	99,660	552,674
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>438,354</u>	<u>96,751</u>	<u>535,105</u>
<b>14. TANGIBLE FIXED ASSETS</b>			
			Equipment £
<b>COST</b>			
At 1 April 2022			59,957
Additions			1,999
Disposals			<u>(13,690)</u>
At 31 March 2023			<u>48,266</u>
<b>DEPRECIATION</b>			
At 1 April 2022			51,907
Charge for year			7,151
Eliminated on disposal			<u>(13,690)</u>
At 31 March 2023			<u>45,368</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023			<u>2,898</u>
At 31 March 2022			<u>8,050</u>
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	2023 £	2022 £	
Trade debtors	428,440	567,155	
Other debtors	3,290	3,290	
Prepayments	<u>2,673</u>	<u>6,942</u>	
	<u>434,403</u>	<u>577,387</u>	
<b>16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	2023 £	2022 £	
Trade creditors	8,170	35,145	
Social security and other taxes	24,783	26,665	
VAT	73,317	106,054	
Other creditors	7,625	8,702	
Accruals and deferred income	<u>410,693</u>	<u>524,758</u>	
	<u>524,588</u>	<u>701,324</u>	

Included in accruals and deferred income is an amount of £346,891 (2022: £491,466) in respect of grant and contract income received at the year-end relating to future accounting periods.

**Carer Support Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**17. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	34,528	30,415
Between one and five years	<u>6,496</u>	<u>8,932</u>
	<u><u>41,024</u></u>	<u><u>39,347</u></u>

The prior year figure has been adjusted to more accurately represent the commitments present at the reporting date. This has no impact upon any other area of the financial statements in the current or prior year accounts.

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	2,898	-	2,898	8,050
Current assets	835,909	66,021	901,930	1,228,379
Current liabilities	<u>(524,588)</u>	<u>-</u>	<u>(524,588)</u>	<u>(701,324)</u>
	<u><u>314,219</u></u>	<u><u>66,021</u></u>	<u><u>380,240</u></u>	<u><u>535,105</u></u>

**19. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	438,353	(123,965)	(169)	314,219
<b>Restricted funds</b>				
Income Generation - Time for Carers Appeal (2020/21)	18,188	(9,305)	-	8,883
LAB Grants for community connector project	4,135	(4,135)	-	-
Other grants for small projects	30,589	(255)	(4,883)	25,451
BAME Outreach work (Zurich)	4,074	(4,074)	-	-
NHS Investors in carers toolkit	8,241	(8,241)	-	-
GWH Carer Hub (Zurich)	491	(745)	254	-
Hospital Outreach Work	357	(354)	(3)	-
Connecting carer services (carers trust)	14,083	(14,688)	605	-
Armed forces covenant fund	1,201	(1,201)	-	-
Lottery - COVID-19 Counselling project	-	(240)	240	-
Dorset other grant funding	1,450	2,069	-	3,519
Young Adult Carer Grants	6,917	(1,486)	(98)	5,333
Courage to Care Military	6,001	3,000	-	9,001
Veteran's Foundation	675	(4,729)	4054	-
Help Point Bereavement project - jointly with Dorothy House	350	2,208	-	2,558
NHS E&I Trust (RUH)	<u>-</u>	<u>11,276</u>	<u>-</u>	<u>11,276</u>
	<u><u>96,752</u></u>	<u><u>(30,900)</u></u>	<u><u>169</u></u>	<u><u>66,021</u></u>
<b>TOTAL FUNDS</b>	<u><u>535,105</u></u>	<u><u>(154,865)</u></u>	<u><u>-</u></u>	<u><u>380,240</u></u>

**Carer Support Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,614,112	(1,738,077)	(123,965)
<b>Restricted funds</b>			
Income Generation - Time for Carers Appeal (2020/21)	-	(9,305)	(9,305)
LAB Grants for community connector project	-	(4,135)	(4,135)
Other grants for small projects	22,679	(22,934)	(255)
BAME Outreach work (Zurich)	-	(4,074)	(4,074)
NHS Investors in carers toolkit	-	(8,241)	(8,241)
GWH Carer Hub (Zurich)	-	(745)	(745)
Hospital Outreach Work	-	(354)	(354)
Connecting carer services (carers trust)	1,500	(16,188)	(14,688)
Armed forces covenant fund	-	(1,201)	(1,201)
Lottery - COVID-19 Counselling project	-	(240)	(240)
Dorset other grant funding	12,847	(10,778)	2,069
Grant Application Processing	9,366	(9,366)	-
Young Adult Carer Grants	5,300	(6,786)	(1,486)
Courage to Care Military	3,000	-	3,000
Veteran's Foundation	10,002	(14,731)	(4,729)
Help Point Bereavement project - jointly with Dorothy House	2,958	(750)	2,208
NHS E&I Trust (RUH)	12,500	(1,224)	11,276
	<u>80,152</u>	<u>(111,052)</u>	<u>(30,900)</u>
<b>TOTAL FUNDS</b>	<u>1,694,264</u>	<u>(1,849,129)</u>	<u>(154,865)</u>

**Carer Support Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	453,014	(18,885)	4,224	438,353
<b>Restricted funds</b>				
Income Generation - Time for Carers				
Appeal (2020/21)	21,763	(24,409)	20,834	18,188
Community connectors appeal 2019-20	20,834	-	(20,834)	-
Lottery - update registrations with API to connect CLOG	2,830	(2,824)	(6)	-
LAB Grants for community connector project	4,159	(24)	-	4,135
Other grants for small projects	16,440	16,017	(1,868)	30,589
BAME Outreach work (Zurich)	2,350	1,723	-	4,073
NHS Investors in carers toolkit	5,633	2,608	-	8,241
GWH Carer Hub (Zurich)	6,810	(6,319)	-	491
Hospital Outreach Work	502	(145)	-	357
Connecting carer services (carers trust)	-	14,083	-	14,083
Armed forces covenant fund	-	1,202	-	1,202
Lottery - COVID-19 Counselling project	11,686	(11,686)	-	-
Dorset other grant funding	-	1,450	-	1,450
Young Adult Carer Grants	6,653	264	-	6,917
Courage to Care Military	-	6,001	-	6,001
NHS England - Rapid Learning Covid Project	-	2,660	(2,660)	-
Veteran's Foundation	-	675	-	675
Extra Counselling grants	-	(310)	310	-
Help Point Bereavement project - jointly with Dorothy House	-	350	-	350
	<u>99,660</u>	<u>1,316</u>	<u>(4,224)</u>	<u>96,752</u>
<b>TOTAL FUNDS</b>	<u>552,674</u>	<u>(17,569)</u>	<u>-</u>	<u>535,105</u>

**Carer Support Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**19. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,555,711	(1,574,596)	(18,885)
<b>Restricted funds</b>			
Income Generation - Time for Carers Appeal (2020/21)	-	(24,409)	(24,409)
Lottery - update registrations with API to connect CLOG	-	(2,824)	(2,824)
LAB Grants for community connector project	-	(24)	(24)
Other grants for small projects	29,307	(13,290)	16,017
BAME Outreach work (Zurich)	5,242	(3,519)	1,723
NHS Investors in carers toolkit	5,500	(2,892)	2,608
GWH Carer Hub (Zurich)	(1)	(6,318)	(6,319)
Hospital Outreach Work	-	(145)	(145)
Connecting carer services (carers trust)	22,539	(8,456)	14,083
Armed forces covenant fund	18,324	(17,122)	1,202
Lottery - COVID-19 Counselling project	3,900	(15,586)	(11,686)
Dorset other grant funding	1,450	-	1,450
Grant Application Processing	13,813	(13,813)	-
Young Adult Carer Grants	2,785	(2,521)	264
Courage to Care Military	6,146	(145)	6,001
NHS England - Rapid Learning Covid Project	7,910	(5,250)	2,660
Veteran's Foundation	19,998	(19,323)	675
Extra Counselling grants	1,500	(1,810)	(310)
Help Point Bereavement project - jointly with Dorothy House	350	-	350
	<u>138,763</u>	<u>(137,447)</u>	<u>1,316</u>
<b>TOTAL FUNDS</b>	<u>1,694,474</u>	<u>(1,712,043)</u>	<u>(17,569)</u>

**Carer Support Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**19. MOVEMENT IN FUNDS - continued**

General fund	To be applied to the general charitable purposes of the organisation in any way the Trustees see fit.
Income Generation - Appeal (2020/21)	Supports unpaid carers through the provision of replacement care and social activities that enable carers to take a break and reconnect with friends and family.
Income Generation Community Connectors Appeal (2019/20)	Fundraising appeal to enable carers to combat loneliness and reconnect with their community.
LA Grant Funding - Make a Friend Be a Friend Project	Funded by local Health and Wellbeing boards in Melksham, Corsham and Trowbridge, this project aims to connect isolated people with clubs and groups in their communities. CSW led on the project, designing, printing and posting postcards, answer calls and making referrals.
Young Adult Carers	Monies held on behalf of Carers Trust far work with Young Adult Carers, including funding received from Awards For All.
Grant Application Processing	Processing of grant applications to various organisations on behalf of carers.
Zurich - GWH Carers Hub	Funding from Zurich to co-ordinate a ward volunteer service, supervising a team of up to ten volunteers.
Armed Forces Covenant Fund	Project to provide on base support to carers in military families.
Lottery - update registrations with API to connect CLOG	Improved online registration to make forms more user friendly and automatically add data to CLOG (rather than Admin adding manually). Also provides carers with information and links specific to their caring situation.
BAME outreach work (Zurich)	Working with the multi-faith forum to strengthen links and raise awareness of carers within BAME community.
Hospital outreach work	Raising awareness and improving identification of carers in hospitals with posters, leaflets, cards, volunteer uniforms and carer friendly badges for hospital staff.
Lottery - COVID 19 counselling project	Funding counselling sessions for carers impacted by COVID.
NHS investors in carers toolkit	To develop an Investors in Carers Toolkit
NHS Covid legacy fund	Evaluation of the impact of virtual ways of working in primary care during the pandemic on adult and younger people carers.
Courage to Care Small Grants	Small grants to support our work with Carers in military families.
Counselling Project	To enable carers to access counselling.
Veterans Foundation Grant	To work with Veteran Carers, to encourage engagement from existing Veteran Carers and new beneficiaries to create a supportive community.
Dorset Others Grants	Small grants to support our work in Dorset.
Help Point Bereavement Support	To help carers come to terms with feelings associated with grief and to improve their mental and emotional health.
NHS E&I Trust (RUH)	Pilot scheme supporting hospice carers.



**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.