

Company number: 05939327

Charity Number: 1116714

Action for Carers (Surrey)

Report and financial statements

For the year ended 31 March 2024

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For the year ended 31 March 2024

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Action for Carers (Surrey)

Reference and administrative information

For the year ended 31 March 2024

Company number 05939327

Charity number 1116714

Registered office and operational address Astolat, Coniers Way
Burpham, Guildford
Surrey, GU4 7HL

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Laura Dennett	Chair – retired 15 Mar 2024
Alison Yard	appointed 02 June 2023, Chair from 15 Mar 2024
Henrietta Griffiths	Vice Chair
David Perry	retired 01 Dec 2023
Nicola Walsh	
Margaret Hicks	
Rhianna Williams	
Simon Denison	resigned 07 June 2024
Hollie Baker	
Catherine Maskery	appointed 02 June 2023
Martin Brown	Treasurer, appointed 01 Dec 2023
Bim Ewetade	appointed 01 Dec 2023
Stephanie Fitzgerald	appointed 15 Mar 2024
Rob Young	appointed 15 Mar 2024

Chief Executive Jamie Gault to 3 November 2023
Tim Bevans from 20 November 2023

Bankers CAF Bank Ltd
Kings Hill, West Malling, Kent ME19 1EP

Solicitors Russell – Cooke LLP
2 Putney Hill, London SW15 2AB

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane, London EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The trustees regularly review the aims, objectives and activities of the charity. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report on the success of each key activity and the benefits the charity has brought to the groups of people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the set aims and objectives.

The organisation's objects are for the relief of the needs of unpaid carers living or caring in Surrey, who provide regular help to adults or children who due to illness, disability, a mental health problem or an addiction could not cope without their support. These objects are met by providing and assisting in the provision of information, advice, guidance, signposting and support to carers. The organisation operates throughout the county of Surrey.

Action for Carers Surrey updated its three-year strategy in 2024 to reflect changes in the financial and operating landscape.

Vision

The vision of Action for Carers (Surrey) (ACS) is ***"That every unpaid Carer in Surrey is heard, valued and supported"***

Mission

Action for Carers (Surrey) commits to:

- Being a Carer led organisation & putting unpaid Carers first
- Delivering high quality & innovative services
- Improving unpaid Carers' wellbeing
- Amplifying the voice of unpaid Carers to influence change
- Supporting unpaid Carers to understand their rights and choices

Action for Carers (Surrey)

Trustees' annual report

For the year ended 31 March 2024

- Collaborating with professionals and partners to encourage best practice
- Promoting awareness of unpaid Carers & their value in society

Values

The values of ACS confirm the organisation's commitment to quality and equality. They define the way it conducts itself and help drive excellence throughout the organisation. Our values are:

- Focus – make a difference to our unpaid Carers' lives
- Inclusion – accessible to everyone in the community
- Respect – treat everyone with compassion and understanding
- Excellence – strive for continuous improvement and best practice

Strategic Aims

Our existing strategy was reviewed in January 2024 to take into account changes to the financial and operating landscape. Putting the carer at the centre of everything we do remains a priority.

The refreshed strategy has identified 6 key strategic objectives. These are;

- We provide outstanding carer support
- We are digital and data focused
- We invest in our people for the benefit of carers
- We are influential and out there
- We are financially stable
- We are a safe and inclusive organisation

Achievements and performance, and beneficiaries of our services

The charity's main activities and those whom it aims to help are described below, in the major project areas. All its charitable activities focus on carers and are undertaken to further Action for Carers (Surrey)'s charitable purposes for the public benefit.

Adult Carer Support

Our service for adult carers is delivered under two contracts, one for 'Hubs' for carers in different places across the county to provide advice, information, guidance and advocacy, referrals to other agencies, support groups, training and wellbeing activities, and one for supporting carers in hospital settings, which offers carers support with advocacy at meetings, especially discharge, information about all the hospitals processes, referrals and signposting to other resources, and emotional support, as well as providing carer awareness training for hospital staff.

The Hubs are staffed by Carer Support Advisors assisted by volunteers, and provide a range of groups and events as well as a drop-in service. We also offer online groups and wellbeing events, and our telephone helpline continues to be our 'front door' for new referrals, triaging them for appropriate levels of assistance from CSAs and providing emotional support and signposting. We

Trustees' annual report

For the year ended 31 March 2024

work in partnership with a huge number of other specialist charities and statutory services, and have a variety of resources available, recognising that all carers are unique and have their own caring situation and needs, and often complex situations to navigate.

2023/24 highlights include over 4,000 new referrals in the year, with over 99% being triaged for assessment within five working days of referral, more than 800 activity sessions (groups and other support) being delivered across the year, and over 100 carers rights training sessions being delivered for professionals. Under the hospitals contract we have had over 950 new referrals to the service in the year. Our partnerships with Hampton Court and the National Trust continued to provide carers with free opportunities for time away from their caring roles, and our programme of wellbeing events during Carers Week in June and information fairs during Carers Right Week in November were really well supported and received by carers.

Moving & Handling

Our Moving & Handling service, which will mark its 25th anniversary in 2024, provides personalised one-to-one high level support for carers who help manoeuvre their cared-for, mainly by means of home visits to give training and advice, as well as 'looking after yourself and your back' group sessions run mainly at hubs, and a range of advice and information booklets and videos (several available on our website) as well as emotional telephone support. Working closely with Surrey County Council adult social care teams, and specifically the Occupational Therapy service, we can often offer joint visits where the needs of both the cared-for and the carer are taken into account, and we can prescribe items of equipment that would aid the carer from the SCC Community Equipment & Telecare service.

2023/24 highlights include receiving nearly 900 new referrals to the service, and meeting our Key Performance Indicators by triaging 100% of those referrals to receive appropriate support within five working days, and 100% of urgent cases within two working days. 26 training sessions were offered in group situations. The team also attended the Occupational Therapy Show to ensure we keep up with best practise and new equipment.

Surrey Young Carers

Our young carers service has been supporting carers under the age of 18 since 1996, and we have made it our mission to represent the voice of young carers in all the settings where children and young people matter, including policy, research and networking opportunities. We provide a range of support for young people and their families, in schools and by raising awareness through professionals training, as well as a huge variety of events and activities to enhance learning about the caring role and give young carers time out from caring responsibilities. Much of the events programme is funded through donations from corporates and community groups, as well as targeted grant applications, and this really makes a difference to the amount and quality of events we can provide.

Trustees' annual report

For the year ended 31 March 2024

2023/24 highlights include nearly 950 new referrals to our service, with over 1100 attendees at around 120 different support groups, and over 2000 attendees at our 144 fun days and activity sessions across the year, including two Family Fun Days at Painshill Park and West Horsley Place, which provided a safe space for over 250 people to come together and meet other families in similar situations. We are active on our social media channels (1,304 followers on Instagram, 2,600 followers on X and 2,500 followers on Facebook), raising awareness of issues and sharing relevant posts across the health and social care network, including a big push for Young Carer Action Day in March, when SYC staff and young carers appeared on local on the theme of 'Fairer futures'. During the seasonal periods, we worked with a pool of volunteers and corporate partners such as Berkeley Foundation to deliver more than 300 Christmas presents and over 150 Easter eggs to young carers across the county, and we also ran a series of events at Elysian Therapeutic Farm, who work with children and young people with anxiety and a range of complex emotional and mental health needs.

Financial review

The year ending March 2024 was the second full year of our renewed contracts to deliver services for carers with Surrey County Council. Having embedded the new contracts setup over the previous year, we continued to meet our Key Performance Indicators. During the summer of 2023 Surrey County Council decided to embed the performance payment element of the KPIs into the basic contract payment. This means that while we still have to deliver against the KPIs, our income is no longer dependent on them, which gives us more certainty on income levels in the future. Because contract income was higher than budgeted, we made a higher than anticipated surplus for the year, and would continue to do so for the life of the contracts, and therefore have the confidence to bring forward plans to invest in additional staffing and infrastructure, which will happen over 2024/25.

Overall we produced a surplus of £157,160 for 2023/24 (2022/23: £16,958 surplus) on an income of £2,454,444 (2022/23: £2,192,008). With a yearly inflationary increase built into the contract pricing mitigating inflationary cost pressures, but with additional investment in staffing and databases as noted, we anticipate having a smaller surplus for the next year and across the remainder of the contracts, which run for between three and five years.

Fundraising practice

ACS does not use professional fundraisers or commercial participators. Donations received are often from unsolicited ad hoc fundraising and we have worked with community groups such as Rotary Clubs and Lions Clubs, corporate partners and individuals, as well as using occasional and appropriate Trust grant applications. During the year ACS did not receive any complaints in relation to its fundraising practice.

Surrey Young Carers in particular has received a fantastic number of grants and donations towards our activity budget during the year, and the Adult Carer Support service have received several

Action for Carers (Surrey)

Trustees' annual report

For the year ended 31 March 2024

donations towards groups and activities. The trustees and staff are very grateful for this support, and particular thanks go to the following, for donations and grants of over £1,000:

Berkeley Foundation	Berkeley Group
Evelyn Partners	Surrey Choices
Active Surrey	Markel Ltd
Thames Ditton & Esher Golf Club	Horley Lions Club
Community Foundation for Surrey	Enterprise Foundation
The Meeting Place Charity	Royal Bank of Canada
Ben Williams	Jule Harries
Bramley, Wonerish & Shamley Green Nursing Association	

ACS has also applied for and been granted funds to make small grants to carers, receiving £93,000 from Surrey County Council for carers in food or fuel poverty from the central government Household Support Fund. These grants have been warmly received by carers.

Huge thanks to the many schools, societies, organisations, churches, businesses and individuals who have raised funds for young carers and the Adult Carers Support service throughout the year, and to those individuals and businesses who provided toiletries and other items for our wellbeing bags, and easter eggs and Christmas presents to distribute to our young carers.

Principal risks and uncertainties

The trustees and senior management maintain a risk register which identifies principal risks, with a view to mitigating those. One of the major uncertainties ACS has is around future levels of funding, and although we have contracts in place for our two largest services (Adult Carers Hubs and the Young Carers service) until at least March 2027, the two smaller contracts (Moving & Handling service and Hospital Carers Support) have a break point at the end of March 2025. There are possible extensions to these contracts, and we should know by late 2024 whether these will happen, but we have to be aware that with local authority budgets under severe pressure that future funding is not guaranteed. With a new government recently elected, we can't be sure on future policy – for instance we don't know the future of the Better Care Fund, which has provided funding for services such as we deliver in the recent past. However, we are performing well against our current contracts and have more certainty on short term income with the removal during the year of the Cap & Collar approach to payment based on KPI delivery, and have an annual inflationary increase built into our contracts which should mitigate some of those pressures.

Reserves policy and going concern

As detailed above, future funding remains a major potential risk, and in line with Charity Commission guidance, the trustees have designated funds to cover the remote possibility of any unplanned closure of the Charity, and believe all our commitments would be covered by these funds. We also have general, unrestricted reserves from the contracts, which would be used to

Trustees' annual report

For the year ended 31 March 2024

mitigate the risks of unplanned closure for our beneficiaries. While this is undoubtedly a worst-case scenario for ACS, the trustees believe it is prudent to ensure those risks are covered, whilst believing that there are no short term material uncertainties relating to going concern.

With better than budgeted contract income across 2023/24 because of the removal of the Cap & Collar approach, we have a larger than anticipated surplus for the year. Extrapolating this for 2024/25 and beyond, we will invest some of that surplus into additional resources in order to further improve services, but anticipate continuing to at least break-even for 2024/25 and there are no reasons to think we can't continue to operate under the current contract terms even if the two smaller contracts come to an end in March 2025 as described above.

In total, unrestricted funds at the reporting date were £758,000 (2023: £574,000) of which £481,000 is general funds (2023: £310,000) and £278,000 is designated funds (2023: £264,000). Restricted funds at the reporting date were £45,000 (2023: £72,000).

Our reserves policy is to maintain between 2.5 and 4 months of budgeted income for the next financial year, which equates to between £568,750 and £910,000. Our unrestricted reserves of £758,000 at the year end are just over three months total income, which is in the range of 2.5 to 4 months total income the trustees consider adequate for the charity's needs and in line with our reserves policy. An explanation of the individual funds is provided in note 17.

Plans for the future

As noted above, the better than anticipated surplus for 2023/24 has given us the opportunity to invest in our infrastructure across 2024/25 and beyond to reduce our administrative burden and allow for more front line support. This should also give us a better understanding of our impact, and we are also keen to better ensure the voice of the carer is heard as we progress with delivering our strategy.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 September 2006 and registered as a charity on 9 November 2006.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Organisational Structure

The ACS decision making body is the Board of trustees, of which all trustees are members. The Board:

- Maintains a long term overview of the organisation and all its work
- Makes strategic and major decisions about the organisations objectives, policies and procedures
- Ensures adequate resources to carry out its activities
- Takes legal responsibility for the organisation and its actions

The organisation has a sub-committee covering finance, and sub-groups for individual operational activities and risk, which make recommendations to the Board. We follow the Charities Governance Code and, undertake regular reviews to ensure our ongoing compliance with the Code. In 2019 the organisation adopted a foundation model whereby the only members are trustees. This model continues to be operated and has proven to be both efficient and cost saving. Being carer-led remains fundamental to our organisation's core values and our Board will continue to have a majority of Carer trustees.

The Chief Executive Officer is responsible for the day to day operation of the organisation, as delegated by the Board, including the development of policies and procedures, as well as overseeing the management, delivery and monitoring of all services. The managers of each service (Moving & Handling, Adult Carer Support and Surrey Young Carers) and the centralised functions of Finance, HR, Marketing & Communications and IT report to the CEO. Our previous CEO, Jamie Gault, moved on to a new role in October 2023 after eight years, and Tim Bevans was appointed to the role shortly after. Managers contribute to the development of policies and procedures and general operational activities through regular senior manager meetings, with the involvement of middle managers as appropriate, and conduct regular operational meetings of their services with staff.

Appointment of trustees, trustee induction and training

Trustees are recruited using a number of methods, and are appointed by current Board members taking into account their experience and relevant skills. All new trustees are required to declare their eligibility and to sign and abide by our Code of Conduct for trustees. Trustees undergo an induction, including the issue of policies and procedures, trustee roles and responsibilities, and core training in safeguarding, data protection and equality and diversity. Dependent upon their experience and knowledge, they may attend other relevant training as part of their induction and

on an on-going basis for updating. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

Related parties and relationships with other organisations

The organisation's foremost relationship is with Surrey County Council, the main funder and lead for commissioning of carers' services in Surrey. ACS has continued to develop its relationship with the Integrated Care Systems in Surrey, who are leading the agenda for the integration of Health and Social Care in the county.

ACS is an affiliated Network Partner of Carers Trust, which means it is part of the wider Trust network but still retains its status as an independent charity. ACS has access to specialist information and advice on service provision, a range of resource materials, partnership opportunities with affiliated organisations, grants and other services for carers, research reports and good practise guidance, and national strategic influencing on key issues for carers. ACS is also affiliated to Carers UK, giving further opportunity for strategic influencing and contribution to consultations nationally.

Remuneration policy for key management personnel

Internal and external benchmarking is used to determine remuneration for staff at all levels, including the Chief Executive Officer and other members of the Senior Management team. A significant amount of ACS income is spent on staffing costs and a challenge for the organisation may be managing this cost whilst continuing to attract and retain high quality staff. Further details on the total payments to the senior management team are included in note 8.

Funds held as custodian trustee on behalf of others

Action for Carers (Surrey) continues to access direct payments from SCC allocated funds administered by Surrey Independent Living Council, which awards payments of up to £300 per person for young carers, based on identified need. In addition, we have accessed grants from Carers Trust for adult carers through our Adult Carer Support service. In many cases these grants are paid to ACS, who pass the funds on to the individual or to another organisation such as a provider of training or activity. The balance in funds held by ACS on behalf of individual carers and young carers at the year-end date was £3,513 (2023: £3,861).

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently

Trustees' annual report

For the year ended 31 March 2024

- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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.

Members (Trustees) of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 12 (2023: 12).

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 6th September 2024 and signed on their behalf by

Alison Yard
Chair

Independent auditor's report

To the members of

Action for Carers (Surrey)

Opinion

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

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 Action for Carers (Surrey)'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 other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual 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' annual 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 directors 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' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

Action for Carers (Surrey)

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.

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

Action for Carers (Surrey)

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- 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 tested significant transactions that are unusual or those outside the normal course of business.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: 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.

Noelia Serrano (Senior statutory auditor)

24 September 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Action for Carers (Surrey)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations	2	62,261	166,276	228,537	47,812	136,554	184,366
Charitable activities							
Moving & Handling	3	285,364	–	285,364	257,327	–	257,327
Surrey Young Carers	3	856,089	–	856,089	778,449	–	778,449
Carers Support	3	1,044,429	23,000	1,067,429	967,186	–	967,186
Investments	4	17,025	–	17,025	4,680	–	4,680
Total income		2,265,168	189,276	2,454,444	2,055,454	136,554	2,192,008
Expenditure on:							
Raising funds	5	14,865	–	14,865	27,363	–	27,363
Charitable activities							
Moving & Handling	5	265,346	–	265,346	305,746	–	305,746
Surrey Young Carers	5	701,531	87,411	788,942	765,812	52,075	817,887
Carers Support	5	1,098,972	129,159	1,228,131	954,480	69,574	1,024,054
Total expenditure		2,080,714	216,570	2,297,284	2,053,401	121,649	2,175,050
Net income for the year and net movements in funds	7	184,454	(27,294)	157,160	2,053	14,905	16,958
Reconciliation of funds:							
Total funds brought forward		573,931	71,827	645,758	571,878	56,922	628,800
Total funds carried forward		758,385	44,533	802,918	573,931	71,827	645,758

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18 to the financial statements.

Action for Carers (Surrey)

Balance sheet

Company no. 5939327

As at 31 March 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	12		3,843		5,551
			3,843		5,551
Current assets:					
Debtors	13	12,051		278,052	
Cash at bank and in hand		925,102		462,625	
			937,153	740,677	
Liabilities:					
Creditors: amounts falling due within one year	14	138,078		100,470	
Net current assets			799,075		640,207
Total net assets	17		802,918		645,758
The funds of the charity:	18				
Restricted income funds			44,533		71,827
Unrestricted income funds:					
Designated funds		277,618		263,631	
General funds		480,767		310,300	
Total unrestricted funds			758,385		573,931
Total charity funds			802,918		645,758

Approved by the trustees on 6 September 2024 and signed on their behalf by

Alison Yard
Chair

Action for Carers (Surrey)

Statement of cash flows

For the year ended 31 March 2024

	Note	2024	2023
		£	£
Net income for the reporting period (as per the statement of financial activities)		157,160	16,958
Depreciation charges		1,708	1,708
Interest received		(17,025)	(4,680)
Decrease/(increase) in debtors		266,001	(271,935)
Increase/(decrease) in creditors		37,608	(172,435)
Net cash provided by /(used in) operating activities		445,452	(430,384)
Cash flows from investing activities:			
Interest received		17,025	4,680
Net cash provided by investing activities		17,025	4,680
Change in cash and cash equivalents in the year		462,477	(425,704)
Cash and cash equivalents at the beginning of the year		462,625	888,329
Cash and cash equivalents at the end of the year		925,102	462,625

1 Accounting policies

a) Statutory information

Action for Carers (Surrey) is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Astolat, Coniers Way, Burpham, Guildford, Surrey, GU4 7HL.

b) Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Having been successful in tendering for our contracts with Surrey County Council, with new contracts commencing in April 2022, and having reduced our staffing levels to reduce our core costs in line with the reduced income offered by these contracts, we believe we are in a strong position to break-even over the course of these contracts and remain a sustainable organisation in the short and medium term.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

Income from government and other grants or contracts, whether 'capital' or 'revenue', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income generated from the supply of services is included in the statement of financial activities in the period in which the supply is made.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation 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, donated gifts, professional services and donated facilities 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.

g) 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.

1 Accounting policies (continued)

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are contract income, donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

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:

- Expenditure on charitable activities includes the costs of delivering specific projects to further the purposes of the charity and their associated support costs, as described in the trustees' annual report.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support costs include the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Both support costs and governance costs are apportioned based on direct costs of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £2,500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The useful lives are as follows:

- | | |
|----------------------|-----------|
| • Photocopier | 5 years |
| • Computer Equipment | 3–5 years |

m) Debtors

Trade 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.

n) 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.

o) Creditors and provisions

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

p) Pensions

Action for Carers (Surrey) has an auto-enrolment staff pension scheme, paying 3% of gross salaries into the scheme on behalf of eligible employees. The costs are charged to the statement of financial activities for the period to which they relate. The charity has no liability under the scheme other than payments of these contributions.

2 Income from donations

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Gifts	21,261	166,276	187,537	9,812	136,554	146,366
Donated services	41,000	–	41,000	38,000	–	38,000
	62,261	166,276	228,537	47,812	136,554	184,366

Donated service includes £41,000 from Surrey County Council, which represents the estimated current annual market rent for the Guildford office. An equivalent amount has been included in resources expended during the year.

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Moving & Handling						
Surrey County Council – contract income	285,364	–	285,364	257,327	–	257,327
Sub-total for Moving & Handling	285,364	–	285,364	257,327	–	257,327
Surrey Young Carers						
Surrey County Council – contract income	856,089	–	856,089	778,449	–	778,449
Sub-total for Surrey Young Carers	856,089	–	856,089	778,449	–	778,449
Adult Carers Support						
Surrey County Council – contract income	1,044,429	–	1,044,429	952,045	–	952,045
Surrey County Council – grants	–	23,000	23,000	–	–	–
Consultancy services	–	–	–	15,141	–	15,141
Sub-total for Carers Support	1,044,429	23,000	1,067,429	967,186	–	967,186
Total income from charitable activities	2,185,882	23,000	2,208,882	2,002,962	–	2,002,962

4 Income from investments

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Bank interest	17,025	–	17,025	4,680	–	4,680
	17,025	–	17,025	4,680	–	4,680

Action for Carers (Surrey)

Notes to the financial statements

For the year ended 31 March 2024

5a Analysis of expenditure (current year)

	Charitable activities							
	Cost of raising funds £	Moving & Handling £	Surrey Young Carers £	Carers Support £	Governance costs £	Support costs £	2024 Total £	2023 Total £
Staff costs (Note 8)	9,022	168,025	445,593	575,133	14,169	576,091	1,788,035	1,697,106
Office Costs	1,165	6,168	24,467	27,315	–	60,776	119,891	151,738
Premises	–	6,029	32,426	25,689	–	31,075	95,220	86,364
Direct Activity Costs	–	–	23,491	55,962	–	–	79,453	73,999
Publicity & Promotion	–	805	14,282	46,202	–	12,493	73,782	64,934
Equipment & Furniture	–	536	463	2,259	–	12,425	15,683	7,447
AGM & Executive Meetings	–	–	–	–	236	–	236	3,674
Trustee expenses and training	–	–	–	–	2,755	–	2,755	1,063
Auditor's remuneration	–	–	–	–	12,758	–	12,758	11,680
Grants Payable (Note 6)	–	298	–	109,173	–	–	109,470	77,045
	10,188	181,862	540,722	841,732	29,919	692,861	2,297,284	2,175,050
Support costs	4,483	80,028	237,945	370,405	–	(692,861)	–	
Governance costs	194	3,456	10,275	15,994	(29,919)	–	–	
Total expenditure 2024	14,865	265,346	788,942	1,228,131	–	–	2,297,284	2,175,050

Action for Carers (Surrey)

Notes to the financial statements

For the year ended 31 March 2024

5b Analysis of expenditure (prior year)

	Charitable activities						
	Cost of raising funds £	Moving & Handling £	Surrey Young Carers £	Carers Support £	Governance costs £	Support costs £	2023 Total £
Staff costs (Note 8)	17,497	195,874	441,993	504,749	11,053	525,940	1,697,106
Office Costs	1,445	9,212	31,455	32,266	–	77,360	151,738
Premises	–	5,742	32,850	21,578	–	26,194	86,364
Direct Activity Costs	–	–	37,312	36,687	–	–	73,999
Publicity & Promotion	–	690	17,416	40,273	–	6,555	64,934
Equipment & Furniture	–	32	804	796	–	5,815	7,447
AGM & Executive Meetings	–	–	–	–	3,674	–	3,674
Trustee expenses and training	–	–	–	–	1,063	–	1,063
Auditor's remuneration	–	–	–	–	11,680	–	11,680
Grants Payable (Note 6)	–	108	4,366	72,571	–	–	77,045
	18,942	211,658	566,196	708,920	27,470	641,864	2,175,050
Support costs	8,075	90,227	241,361	302,202	–	(641,864)	–
Governance costs	346	3,861	10,330	12,933	(27,470)	–	–
Total expenditure 2023	27,362	305,746	817,886	1,024,055	–	–	2,175,050

Action for Carers (Surrey)

Notes to the financial statements

For the year ended 31 March 2024

6 Grant making to individuals

	2024 £	2023 £
Cost		
Adult carers – Moving & Handling equipment fund	455	108
Adult carers – other grants	109,015	72,571
Young Carers – Social & Educational	–	4,366
	<hr/>	<hr/>
Total for the year	109,470	77,045
	<hr/>	<hr/>

The Surrey Young Carers service, the Moving & Handling service, and the Adult Carer Support service have used donated funds and grants from local authorities to provide grants to specific individuals based on identified need. All grants are approved by the individual service manager.

7 Net income for the year

This is stated after charging

	2024 £	2023 £
Depreciation	1,708	1,708
Auditor's remuneration (excluding VAT):		
Audit	10,600	10,000
	<hr/>	<hr/>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	1,518,828	1,445,535
Social security costs	139,700	134,865
Employer's contribution to defined contribution pension schemes	45,501	49,092
Other staff costs	84,006	67,614
	<hr/>	<hr/>
	1,788,035	1,697,106
	<hr/>	<hr/>

No employees earned between £60,000 and £70,000 during the year (2023: one). No employee was paid over £70,000 in the year (2023: nil).

The total employee benefits including employers' NIC and pension contributions of the key management personnel were £394,967 (2023: £378,061).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £704 (2023: £184) incurred by 4 (2023:2) members relating to attendance at meetings of the trustees and training courses for trustees.

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year and the Full Time equivalents were as follows:

	2024 No.	2023 No.	2024 No. (FTE)	2023 No. (FTE)
Moving & Handling	6.0	7.1	3.8	4.4
Surrey Young Carers	19.4	20.9	11.2	10.9
Carers Support	20.5	19.8	16.5	14.5
Support	16.3	18.1	14.1	15.2
	62.2	65.9	45.6	45.0

10 Related party transactions

There were no related party transactions during the year. (During 2022/23, one of our trustees, Nicola Walsh, raised £619 and one of our senior management team members, Joe Edwards, raised £982 by participating in the Great South Run event).

11 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12 Tangible fixed assets

	Photocopier & computer equipment £	Total £
Cost or valuation		
At the start of the year	23,590	23,590
At the end of the year	23,590	23,590
Depreciation		
At the start of the year	18,039	18,039
Charge for the year	1,708	1,708
At the end of the year	19,747	19,747
Net book value		
At the end of the year	3,843	3,843
At the start of the year	5,551	5,551

All of the above assets are used for charitable purposes.

13 Debtors

	2024 £	2023 £
Trade debtors	1,217	15,141
Prepayments	10,834	10,850
Accrued income	–	252,061
	<u>12,051</u>	<u>278,052</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,608	9,815
Taxation and social security	41,312	40,392
Accruals	61,158	50,263
Deferred income (note 15)	25,000	–
	<u>138,078</u>	<u>100,470</u>

15 Deferred income

Deferred income comprises a grant received from Surrey Council to recruit an Education Advisor.

	2024 £	2023 £
Balance at the beginning of the year	–	–
Amount released to income in the year	–	–
Amount deferred in the year	<u>25,000</u>	<u>–</u>
Balance at the end of the year	25,000	–

16 Funds held on behalf of others

Action for Carers (Surrey) continues to access direct payments from SCC allocated funds administered by Surrey Independent Living Council, which awards payments of up to £200 per person for young carers, based on identified need. In addition, we have accessed funds from Carers Trust to provide grants for adult carers through our Adult Carer Support service. In many cases these grants are paid to ACS, who pass the funds on to the individual or to another organisation such as a provider of training or activity. The balance in funds held by ACS on behalf of individual carers and young carers at the year-end date was £3,513 (2023: £3,861).

In accordance with the Charities SORP FRS 102, these transactions are considered to represent conduit funding and, as such, are not included in the charity's statement of financial activities. Equally, amounts still to be disbursed by the charity at the year end are not included in the balance sheet.

17a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	3,843	–	–	3,843
Net current assets	476,924	277,618	44,533	799,075
Net assets at the end of the year	480,767	277,618	44,533	802,918

17b Analysis of net assets between funds (previous year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	5,551	–	–	5,551
Net current assets	304,749	263,631	71,827	640,207
Net assets at the end of the year	310,300	263,631	71,827	645,758

18a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Surrey Young Carers	64,643	67,301	(87,411)	–	44,533
Carers Support	7,184	121,975	(129,159)	–	–
Total restricted funds	71,827	189,276	(216,570)	–	44,533
Unrestricted funds:					
Designated funds:					
Redundancy fund	218,631	–	–	13,987	232,618
Premises	10,000	–	–	–	10,000
Commitments	35,000	–	–	–	35,000
Total designated funds	263,631	–	–	13,987	277,618
General funds	310,300	2,265,168	(2,080,714)	(13,987)	480,767
Total unrestricted funds	573,931	2,265,168	(2,080,714)	–	758,385
Total funds	645,758	2,454,444	(2,297,284)	–	802,918

18b Movements in funds (previous year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Surrey Young Carers	56,922	59,796	(52,075)	–	64,643
Carers Support	–	76,758	(69,574)	–	7,184
Total restricted funds	56,922	136,554	(121,649)	–	71,827
Unrestricted funds:					
Designated funds:					
Redundancy fund	180,816	–	–	37,815	218,631
Premises	10,000	–	–	–	10,000
Commitments	35,000	–	–	–	35,000
Total designated funds	225,816	–	–	37,815	263,631
General funds	346,062	2,055,454	(2,053,401)	(37,815)	310,300
Total unrestricted funds	571,878	2,055,454	(2,053,401)	–	573,931
Total funds	628,800	2,192,008	(2,175,050)	–	645,758

Transfers between funds

Included in the transfers above is an amount of £13,987 which has been transferred from the general fund so that the year end balance on our designated redundancy fund represents the liabilities in respect of the staff in the event of having to make redundancies.

18 Movements in funds (continued)

Purposes of restricted funds

Surrey Young Carers

The restricted Surrey Young Carers funds are those funds donated to Action for Carers specifically for young carers work, especially for the costs of events and activities, or for grant income specifically for young carers activities and events costs.

Carers Support

The restricted Carers Support funds are grant pots to provide small grants to carers for time out from their caring roles.

Purposes of designated funds

Redundancy fund

To provide for payment of redundancy in the event of our funding ceasing on all projects.

Premises

To provide for the costs of moving offices, and for any dilapidation and redecorating costs in existing offices at the end of a lease.

Commitments

To set aside costs of fulfilling obligations under leases and contracts in the event of our funding ceasing.

19 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.