

SUNDERLAND CARERS' CENTRE

England & Wales · Charity number 1118502

Details

Status	Registered
Legal form	Charitable company
Company number	05842011
Registered	2007-03-23
Register	View on the Charity Commission register

Contact

Address	Sunderland Carers Centre Thompson Road Sunderland SR5 1SF
Phone	01915493768
Email	info@sunderlandcarers.co.uk
Website	www.sunderlandcarers.co.uk

Activities

Objects: TO RELIEVE IN AND AROUND THE CITY OF SUNDERLAND AT THE DIRECTORS' DISCRETION, THE ELDERLY, SICK OR PEOPLE WITH DISABILITIES BY PROVIDING SUPPORT, ADVICE AND INFORMATION TO THOSE RESPONSIBLE FOR THEIR CARE.

Activities: The charity works directly with carers to provide information, advice and a listening ear and support at formal and informal meetings, encouragement and support to carers' groups, opportunities for carers to try to influence policy, opportunities for carers to comment on service provision, training for carers and people who work with carers and special opportunities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** THE CITY OF SUNDERLAND AND ITS ENVIRONS
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£794,134	£726,789	£1,469,501	27
2024-03-31	£941,922	£684,398	£1,402,156	26
2023-03-31	£873,985	£737,526	£1,144,632	24
2022-03-31	£859,635	£703,439	£1,008,173	25
2021-03-31	£780,452	£709,351	£851,977	27

Trustees

Name	Role	Appointed
Amy Johnstone		2020-11-04
Dr Collette Straughair		2021-03-18
Gemma Allen		2024-11-21
Graham Richard Miller		2025-11-20
JOHN COLIN WILSON		2015-05-13
June Pace		2018-09-12
Lesley Wharton		2024-11-21
Sandra Burt		2025-03-27
Stephen Pounder		2025-11-20
Trudy Johnson		2024-11-21

Accounts

**SUNDERLAND CARERS CENTRE
(LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

SUNDERLAND CARERS CENTRE

INDEX

YEAR ENDED 31 MARCH 2025

Contents	Pages
Legal and Administration Details	2
Trustees' Report	3 - 7
Auditors Report	8 - 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Financial Statements	16 - 25
Detailed Statement of Financial Activities	26
Notes to the Detailed Statement of Financial Activities	27

SUNDERLAND CARERS CENTRE

LEGAL AND ADMINISTRATION DETAILS

YEAR ENDED 31 MARCH 2025

Trustees

J. Wilson
J. Pace
A. Johnstone
Dr. Straughair
T. Johnson (Appointed 21/11/2024)
L Wharton (Appointed 21/11/2024)
G. J. Allen (Appointed 27/11/2024)
S. Burt (Appointed 27/03/2025)

Registered Office

Sunderland Carers Centre
Thompson Park
Thompson Road
Sunderland
Tyne and Wear
SR5 1SF

Bankers

HSBC Bank Plc
Unit 49-51
The Bridges Shopping Centre
Sunderland
Tyne and Wear
SR1 3LE

Unity Trust Bank
Four Brindley Place
Birmingham
B1 2JB

Solicitors

Muckle LLP
Time Central
32 Gallowgate
Newcastle upon Tyne
NE1 4BF

Auditor

Torgersens
East Suite, Ground Floor
Avalon House
St Catherine's Court
Sunderland
SR5 3XJ

Persons Responsible for Day to Day Management

Amanda Brown - CEO

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

Sunderland Carers Centre is a Charitable Company which was registered as a Charity on 23 March 2007, Charity Number 1118502 and was incorporated on 9 June 2006, Company Number 05842011.

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (effective October 2019) in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

Trustees

The Trustees acting during the period were:

M Brewster	Carer	(Resigned 17/06/2024)
J Wilson	Ex Voluntary Sector Worker	
J Pace	Ex Practice Manager & Chair	
A Johnstone	Head of Cancer Services & Treasurer	
Dr Straughair	Associate Professor & Interim Head of Subject – Nursing & Vice chair	
G Burt	Retired Charity Chief Executive Office & Ex-Chair	(Resigned 03/09/2024)
T Johnson	NHS Laboratory Manager	
L Wharton	Ex Health Care and CQC Professional	
G J Allen	Artist	
S Burt	Ex Local Authority Social Care Worker	

Registered Office

Sunderland Carers Centre
Thompson Park
Thompson Road
Sunderland
Tyne & Wear
SR5 1SF

Auditors

Torgersens are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

Statement as to Disclosure of Information to Auditors

So far as the Trustees are aware, there is no relevant information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sunderland Carers Centre (Limited by Guarantee) is registered with the Charity Commission as a fund raiser and service provider, registered number 1118502.

The charitable company is governed by the Memorandum and Articles of Association with the appointment of Trustees, Officer Trustees and Custodian Trustees. The general body of Trustees meet bi-monthly.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Practice.

Company Law requires the Trustees to prepare the financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Recruitment and appointment of new Trustees

Sunderland Carers Centre continually looks to strengthen the board of Trustees to ensure the board is equipped to manage and plan for the future of carer support services in the City of Sunderland.

The Article of Memorandum states that the board should be made up of 50% Trustees who have personal caring duties. This is achieved through a wide process where the Trustees meet the CEO and Chair of the board to establish the suitability of potential Board Members. All new Trustees are provided with a wide varied induction into the organisation. The new Trustees also meet staff within the organisation to establish areas of interest.

Induction and training of new Trustees

All potential new Trustees are invited to meet with the Chief Executive Officer in the first instance to gain an understanding of the organisation and role of a Trustee. If appropriate this will be followed by a meeting with the Chairperson and invitation to observe a full board meeting.

As an introduction, new Trustees are provided with details of the services provided, copies of the minutes of recent meetings, the latest audited accounts and a copy of the publication "Responsibilities of Charity Trustees" issued by the Charity Commission.

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

Organisational structure

All major operational and strategic decisions are made via the Board of Trustees. The Board meets every two months and considers various areas of development identified by the Chief Executive Officer. A subgroup of board members also meets to discuss areas of development to be considered by the full board of Trustees. The Charity has an annual Staff and Board Members Away Day. This meeting sets out the operational issues that staff can raise and how the Board needs to consider the issues in the forward strategic planning. The board also has two members available as nominated staff liaison officers offering a direct link between team members and Trustees in relation to feedback, areas of concern, issues that team members do not feel have been addressed appropriately.

Reserves Policy

Note 15 to the financial statements shows the retained surplus attributable to the various funds.

The Trustees have agreed a six-month sustainability plan to ensure a robust exit strategy should funding cease. £450,000 has been ring fenced in a contingency fund.

The unrestricted free reserves at 31 March 2025 amounted to £821,501.

Risk Management

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, are satisfied and steps are in place to mitigate the exposure to major risks.

OBJECTIVES AND ACTIVITIES

Wellbeing Support for Carers:

Wellbeing continues to be identified as a key area of need by carers, we have continued to co-devise wellbeing programmes with carers such as craft sessions; mindfulness, Carers on the Move walks, as well as launching our Carers Wellbeing Hub on our website enabling carers to access advice and guidance regarding wellbeing 24 Hours a day.

Another area of support identified as important to carers has been isolation and loneliness, last year in partnership with Sunderland City Council and small locality-based VCS community groups we were able to secure funding to develop a pilot project in the West locality of the city to identify hidden carers who may be at risk of isolation and loneliness. Through reallocation of funding, we have expanded our 'Within Reach' project recruiting an additional member to the team, this has enabled us to reduce the minimum age criteria for the project, as a result of demand for the service, this has resulted in an increase in equality of access to the project.

Our training offer has continued to develop based around the three-year anonymous funding, following on from the success of Early Bird Autism Pilot Programme the programme has been rolled out to include twilight sessions for working parents, virtual sessions as well as the daily rolling programme. We have also developed sensory drop-in sessions for parent carers awaiting diagnosis for their child(ren) other training and learning programmes for parents and carers.

Consultation with carers has also again highlighted the need for wellbeing sessions and family-based activities which all members of the family can participate in within a safe environment. In response to this we have devised a programme of activities for carers to take time out away from their caring role, as well as inclusive family activities.

A citywide Carers Strategy Group has been formed, this is a partnership of strategic leads from key providers such as Sunderland City Council; Together for Children; VCS Alliance; Sunderland South Tyneside Foundation Trust and Integrated Care Board. It is the responsibility of the group to develop and embed Sunderland Carers Strategy, with genuine engagement and participation from carers.

In order to achieve this charitable funds have been invested to continue the role of Carers Strategy Lead within Sunderland Carers Centre into 2025 to 2026. This role has been invaluable in consulting with carers, identifying areas of development in provision and coaching carers to become representatives

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

not only on the Carers Strategy Group but also other decision-making bodies which impact on carers.

Volunteers:

Throughout the year we have continued to develop our team of volunteers, including Garden Group Members and Within Reach Peer Supporters all of whom are directly supported by named members of the staff team. We have also welcomed four new Trustees to the organisation, all of whom bring a wealth of knowledge and experience to the Board. In the year ahead we will further grow and develop volunteering opportunities. The objectives of the charity are to relieve the elderly, sick or people with disabilities in the City of Sunderland by providing support, advice and information to those responsible for their care. In practice, Sunderland Carers Centre works directly with carers to provide information, advice, and a listening ear and support at formal and informal meetings, encouragement and support to Carers groups, opportunities for carers to try to influence policy, opportunities for carers to comment on service provision, training for carers and people who work with carers and special opportunities.

ACHIEVEMENT AND PERFORMANCE

Sunderland Carers Centre is now in touch with more carers than ever before, over 10,251 adult carers, 3,974 parent carers and 1,188 young carers, which is a notable increase on the previous year.

In the past year the centre received 743 new referrals for adult carers, 274 parent carers, and 136 new referrals for young carers, which is a reduction from the previous year. This has resulted in 16,131 individual contacts across 4,045 hours of support, with 1,819 individual carers supported. The organisation anticipates a steady increase in referrals and demand for provision in the year ahead. The centre continues to strive to offer a 'whole family approach' to support all members of a family where carers exist, with the greatest demand being for those carers who are caring for someone with Autism or Dementia, which make up forty percent of the carers supported.

Throughout the year Sunderland Carers Centre has continued to work in close partnership with Sunderland City Council and partners to ensure a holistic approach to carers support services and strategic development within the city, whilst adapting service delivery and provision to meet carers needs within national restrictions. Carers have reported that the information, advice, ongoing practical and emotional support provided by the organisation has been vital in supporting them through this period of additional pressure, further isolation and continued uncertainty.

Through the partnership approach effective embedding of Sunderland Carers Strategy has been achieved highlighting a clear commitment to carers with a dedicated workplan ensuring that all providers in the city consider carers in strategic and operational planning and delivery. A clear pathway and support system has been put in place to ensure effective two-way communication for carers throughout the carers strategy and its implementation.

Sunderland Carers Centre has continued to develop and deliver the Special Educational Needs and Disability Advice and Support Service (SENDIASS) a statutory responsibility to provide information, advice and support to parents and carers of children and young people who have or may have, special education needs and/or disabilities and young people themselves. This year has seen a slight reduction in referrals, despite which there has been over a double increase in the numbers of hours of support provided. In the year 347 carers were supported by the SENDIASS Service, with a total of 428 new referrals resulting in 2,569 hours of support, which is significant given the size of the team. The team have also developed their community based outreach offer working into community hubs in order to reach more families.

The Trustees are confident that the organisation has performed well in the year ended 2025. Projects have been delivered successfully within the terms of the funding realised. The Trustees believe the charitable company to be in a strong financial position to continue to fulfil its objectives.

Public Benefit Statement

The Trustees have had regard to the Charity's Commission guidance on their legal duty on public benefit, and are satisfied that the Charity delivers public benefit, and due regard is paid to the guidance

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

on public benefit when deciding on what new projects the charity should undertake.

SIGNIFICANT FUNDING

1 The Better Care Fund – A pooled budget from Sunderland Integrated Care Board and Sunderland City Council which supports examples of the following activities:

BME Carers Engagement and Support – To develop a range of mechanisms in order to enable access to all BME Communities across Sunderland, and to recognise carers within their communities

Parent Carer Engagement – To provide advice and support for parent carers to ensure they are able to access appropriate services

Young Carers – To recognise, support Young Carers to develop their own interests and aspirations outside of the caring role. To also work with partner agencies to support Young Carers in their organisations

Carers Assessments – To work closely with Sunderland City Council to deliver and complete Carers Assessments

Bespoke Training – Develop, deliver and review relevant training packages regarding caring for carers and professionals

2 SENDIASS

To provide information, advice and support to parents and carers of children and young people who have or may have, special educational needs and/or disabilities and young people themselves.

Signed by order of trustees:



Trustee

JUNE PACE

Print Name



Trustee

Amy Johnstone

Print Name

Date 20.11.25

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of The Sunderland Carers Centre for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, cash flow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charity's affairs as at 31 March 2025 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Other information

The other information comprises the information included in the 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.

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 course of our audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity 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 is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit with regards to fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with those charged with governance.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements which applied to the entity, which we deemed to be the entity's Constitution and Bye-laws and the Statement of Recommended Practice: Accounting reporting by Charities and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).
- We obtained an understanding of how the entity complies with these requirements by reviewing their treatment of transactions, reviewing minutes of meetings and discussing compliance with members.
- The risk of material misstatement of the financial statements due to fraud or error was assessed, and we deemed the entity to be low risk. We considered how fraud may occur within the financial statements and identified that the receipt of grants and donations were susceptible to fraud or error. We designed our audit work to test the controls in place regarding the processing of these transactions and how these controls are capable of preventing or detecting fraud or error.
- We inquired of management and those charged with governance.

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of Report

This report is made solely to the charity's principals, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of the act. Our audit work has been undertaken so that we might state to the charity's principals 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 charity and the charity's principals as a body, for our audit work, for this report, or for the opinions we have formed.

East Suite, Ground Floor
Avalon House
St Catherines Court
Sunderland
SR5 3XJ

Date: 19/12/25



Alison Henshaw FCCA
(Statutory Auditor)
For and on behalf of
TORGERSENS
Chartered Accountants
& Statutory Auditor

SUNDERLAND CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Notes	General Funds £	Restricted Funds £	2025 £	2024 £
Income					
Donations and Legacies	4	5,800	680	6,480	16,676
Income from Charitable Activities	5	591,257	191,891	783,148	924,273
Income from Investments		4,506	-	4,506	973
Other Income		-	-	-	-
Total Income and Endowments		<u>601,563</u>	<u>192,571</u>	<u>794,134</u>	<u>941,922</u>
Expenditure On Charitable Activities	6	<u>560,937</u>	<u>165,852</u>	<u>726,789</u>	<u>684,398</u>
Net Income/(Expenditure)		40,626	26,719	67,345	257,524
Transfers between Funds		9,847	(9,847)	-	-
Net Movement in Funds		<u>50,473</u>	<u>16,872</u>	<u>67,345</u>	<u>257,524</u>
Opening Reserves at 1 April 2024		<u>1,323,549</u>	<u>78,607</u>	<u>1,402,156</u>	<u>1,144,632</u>
Closing Reserves at 31 March 2025		<u>1,374,022</u>	<u>95,479</u>	<u>1,469,501</u>	<u>1,402,156</u>

The charitable company has no recognised gains or losses other than the results for the year as set out above.

All operations are classed as continuing.

The notes on pages 16 to 25 for part of these financial statements

SUNDERLAND CARERS CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible Assets	11		102,521		112,166
Current Assets					
Debtors	12	6,995		31,036	
Cash at Bank in Hand		1,396,200		1,304,162	
		<u>1,403,195</u>		<u>1,335,198</u>	
Creditors: Amount Falling due within one year	13	36,215		45,208	
				<u></u>	
Net Current Assets			1,366,980		1,289,990
Total Assets Less Total Liabilities			<u>1,469,501</u>		<u>1,402,156</u>
Represented by:					
Unrestricted Funds	15				
General Fund		821,501		791,383	
Designated Fund		<u>552,521</u>	1,374,022	<u>532,166</u>	1,323,549
Restricted Funds	15		95,479		78,607
			<u>1,469,501</u>		<u>1,402,156</u>

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

Signed on behalf of the Trustees:

J. M. Pae.
Trustee
JUNE PAE
Print Name
Amy Johnstone
Trustee
20.11.25
Print Name
Date

The notes on pages 16 to 25 for part of these financial statements

SUNDERLAND CARERS CENTRE

CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash Flows from Operating Activities		
Net movement in funds for the reporting period (as per the statement of financial activities)	67,345	257,524
<i>Adjustment for:</i>		
Depreciation charges	13,439	13,863
Other interest receivable and similar income	(4,506)	(973)
<i>Changes in:</i>		
Trade and other debtors	24,041	76,745
Trade and other creditors	(8,993)	(93,945)
Net cash provided by (used in) operating activities	91,326	253,214
Cash Flows from Investing Activities		
Interest received from investments	4,506	973
Purchase of PPE	(3,794)	(3,112)
	712	(2,139)
Cash Flows from Financing Activities		
Net cash provided by (used in) financing activities	-	-
Change in cash and cash equivalents in the reporting period	92,038	251,075
Cash and cash equivalents at the beginning of the reporting period	1,304,162	1,053,087
Cash and cash equivalents at the end of the reporting period	<u>1,396,200</u>	<u>1,304,162</u>

The notes on pages 16 to 25 for part of these financial statements

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 General Information

The company is a private company limited by guarantee, registered in England and Wales, as well as being a registered charity. The address of the registered office is Sunderland Carers Centre, Thompson Park, Thompson Road, Sunderland, Tyne & Wear, SR1 3LE.

2 Statement of Compliance

The financial statements have been prepared in compliance with the provisions of FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

3 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

A Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and the Charities Act 2011.

These financial statements are prepared in sterling which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

B Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

C Incoming resources

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

Donations and grants are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Activities for generating funds relates to miscellaneous income such as from room hire, student placements and the provision of training and is recognised in the Statement of Financial Activities in the period to which it relates.

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.

D Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All expenditure is taken to be costs of charitable activities other than those classified on governance costs.

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

E Fixed assets

All fixed assets are initially recorded at cost.

Depreciation:

Depreciation is calculated to write off the cost, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods used are as follows:

Property Improvements	- 4% straight line
Fixtures and Fittings	- 15% straight line
Computer equipment	- 25%/33% straight line

f Taxation

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

G Financial Instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

H Operating Leases

Lease payments are recognised as an expense over the lease term on a straight line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term on a straight-line basis.

I Defined contribution plans

Contributions to defined contributions plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

J Going concern

There are no material uncertainties about the charity's ability to continue.

4 Donations and Legacies

	Unrestricted £	Restricted £	2025 £	2024 £
Donations – Received	<u>5,800</u>	<u>680</u>	<u>6,480</u>	<u>16,676</u>

The income from donations comprise of £5,800 unrestricted (2024: £16,676) and £680 restricted (2024: £nil).

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

5 Income from Charitable Activities

	Unrestricted £	Restricted £	2025 £	2024 £
Grants				
Opening Deferred Income	-	25,401	25,401	125,401
Opening Accrued Income	-	(1,658)	(1,658)	(3,200)
Received	589,017	179,823	768,840	823,623
Returned	-	-	-	-
Closing Deferred Income	-	(14,056)	(14,056)	(25,401)
Closing Accrued Income	-	2,355	2,355	1,658
 Miscellaneous	 2,240	 26	 2,266	 2,192
	<u>591,257</u>	<u>191,891</u>	<u>783,148</u>	<u>924,273</u>

The income from charitable activities comprised £591,257 unrestricted (2024: £745,052) and £191,891 restricted (2024: £179,221)

6 Expenditure

	Unrestricted £	Restricted £	2025 £	2024 £
Charitable Activities				
Wages	417,244	160,943	578,187	546,098
Premises & Equipment	29,236	680	29,916	26,738
Communications	26,649	-	26,649	26,196
Training & Recruitment	2,778	-	2,778	969
Provisions	30,322	3,521	33,843	36,502
Legal & Professional	39,789	630	40,419	31,767
Depreciation	13,439	-	13,439	13,863
Other	1,480	78	1,558	2,265
	<u>560,937</u>	<u>165,852</u>	<u>726,789</u>	<u>684,398</u>

Expenditure on charitable activities comprised £560,937 unrestricted (2024: £523,756) and £165,852 restricted (2024: £160,642).

7 Net Surplus

	2025 £	2024 £
Net Surplus for the period is stated after charging:		
Depreciation	13,439	13,863
Auditor's remuneration for audit services	6,810	4,608
Auditor's remuneration for non-audit services	10,980	8,980
	<u>31,229</u>	<u>27,451</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8 Staff Costs

	2025 £	2024 £
Gross Wages	531,619	504,576
Employers NIC	36,290	32,344
Employers Pension	10,278	9,178
Redundancy	-	-
	<u>578,187</u>	<u>546,098</u>

No employees had employee benefits in excess of £60,000 (2024: Nil). The average number of employees during the period was 27 (2024: 26).

9 Trustee remuneration and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024: £nil).

The key management personnel of the charity comprise the chief executive officer. The total employee benefits of the key management personnel of the charity were £41,892 (2024: £41,892).

10 Taxation

No provision has been made for taxation as the activities of the charitable company are deemed to be outside the scope of taxation because of its charitable status.

11 Fixed Assets for use by the Charity

	Property Improvements £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2024	193,865	88,858	24,611	307,334
Additions	-	2,244	1,550	3,794
Disposals	-	(3,041)	-	(3,041)
At 31 March 2025	<u>193,865</u>	<u>88,061</u>	<u>26,161</u>	<u>308,087</u>
Depreciation				
At 1 April 2024	92,085	81,939	21,144	195,168
Charge for the year	7,755	4,790	894	13,439
Disposals	-	(3,041)	-	(3,041)
At 31 March 2025	<u>99,840</u>	<u>83,688</u>	<u>22,038</u>	<u>205,566</u>
Net Book Value				
At 31 March 2025	<u>94,025</u>	<u>4,373</u>	<u>4,123</u>	<u>102,521</u>
At 31 March 2024	<u>101,780</u>	<u>6,919</u>	<u>3,467</u>	<u>112,166</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

12 Debtors: Amounts falling due within one year

	2025	2024
	£	£
Prepayments and accrued income	6,995	6,036
Other debtors	-	25,000
	<u>6,995</u>	<u>31,036</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals & deferred income	21,003	30,854
PAYE & NIC	7,746	8,700
Credit card	150	225
Other creditors	434	689
Trade creditors	6,882	4,740
	<u>36,215</u>	<u>45,208</u>

14 Operating Lease Commitments

The following operating lease payments are committed to being paid

	2025	2024
	£	£
Payable in		
Less than one year	950	1,882
Between one and five years	1,426	2,376
More than five years	-	-
	<u>2,376</u>	<u>4,258</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

15 Fund Details

	At 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfer Between Funds £	At 31 March 2025 £
Restricted					
Info, Advice & Support Service Together For Children – Engagement Role	-	120,000	(120,000)	-	-
NHS England – Commitment to Carers	-	25,000	(25,000)	-	-
20,014	20,014	-	-	-	20,014
Sunderland Culture – Young Carers Activities	864	750	-	-	1,614
Sunderland Culture – Parent Carer Forum	4,750	-	-	-	4,750
Young Carers Activities	34,400	-	-	-	34,400
Autism Project	18,579	-	(32)	(8,547)	10,000
Kavli Trust Award – Wellness Project	-	5,270	(4,570)	(700)	-
Autism Project – Staff costs	-	15,944	(15,944)	-	-
Autism contribution	-	310	(30)	(230)	50
Paul Mackings	-	370	-	(370)	-
Carers Trust – Carers Grant	-	276	(276)	-	-
Pre Frailty & Social Isolation	-	17,001	-	-	17,001
SSPP Partner Delivery Thriving	-	7,650	-	-	7,650
	78,607	192,571	(165,852)	(9,847)	95,479
Unrestricted					
General Fund	791,383	601,563	(540,495)	(30,950)	821,501
Designated Capital Fund	112,166	-	(13,439)	3,794	102,521
Designated Contingency Fund	420,000	-	(7,003)	37,003	450,000
	<u>1,402,156</u>	<u>794,134</u>	<u>(726,789)</u>	<u>-</u>	<u>1,469,501</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Fund Details – Movement in Previous Year

	At 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfer Between Funds £	At 31 March 2024 £
Restricted					
Info, Advice & Support Service	-	120,000	(120,000)	-	-
Together For Children – Engagement Role	-	25,000	(25,000)	-	-
NHS England – Commitment to Carers	20,014	-	-	-	20,014
Sunderland Culture – Young Carers Activities	864	-	-	-	864
Sunderland Culture – Parent Carer Forum	4,750	-	-	-	4,750
Young Carers Activities	34,400	-	-	-	34,400
Arc Project	2,172	6,770	(6,770)	(2,172)	-
Access to Work Grant	-	1,206	(1,206)	-	-
Autism Project	-	22,000	(3,421)	-	18,579
Kavli Trust Award – Wellness Project	-	4,245	(4,245)	-	-
	<u>62,200</u>	<u>179,221</u>	<u>(160,642)</u>	<u>(2,172)</u>	<u>78,607</u>
Unrestricted					
General Fund	579,515	762,701	(500,624)	(50,209)	791,383
Designated Capital Fund	122,917	-	(13,863)	3,112	112,166
Designated Contingency Fund	380,000	-	(9,269)	49,269	420,000
	<u>1,144,632</u>	<u>941,922</u>	<u>(684,398)</u>	<u>-</u>	<u>1,402,156</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Name of restricted fund	Description, nature and purpose of fund
Info, Advice & Support Service	Provides enhanced support targeting complex casework and engagement of young people and children from key groups, specifically utilising a helpline and online presence.
Together for Children – Engagement Role	Provide a Young Carer and Family Engagement Service which will act as a link in developing partnerships and embed carer focused approaches within organisations through the City of Sunderland.
NHS England – Commitment to Carers	Bespoke pilot carers support offer for those caring for someone post discharge. We will work with hospital discharge teams to develop a direct robust referral pathway for carers as part of the discharge planning.
Sunderland Culture – Young Carers Activities	Social prescribing pilot project. Funding given to support an extra offer for carers which allowed us to organise extra activities with external providers for our partners and ourselves to signpost carers into.
Sunderland Culture – Parent Carer Forum	Programme for activities to respond to consultation with parent carer forum.
Young Carers Activities	Funds received towards various activities such as day trips (theatre, cinema, bowling etc) and in house activities (crafts, cooking etc).
Arc Project	Research project with Sunderland University on how COVID-19 identified ways carers accessed support services. Sunderland Carers Centre did the research and the University collated the results.
Kavli Trust Award – Wellness Project	£15,000 was awarded from Primula to be used for the wellbeing of carers such as a wellbeing lounge, materials and facilitator fees of wellbeing activities.
Access to Work Grant	Funding towards the costs of new equipment and training for staff member with additional needs identified at Work Place Assessment.
Autism Project – Core costs	Funding for the development of a structured learning programme for parent/carers of children and young people pre and post diagnosis as a pilot
Autism Project – Staff costs	Funding for training resources allocated to staff to assist with the Autism Project

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Name of unrestricted fund	Description, nature and purpose of fund
Autism contribution	Funding received for the purchase of books for the training programme as part of the autism project.
Paul Mackings	Funding received for the purchase of a dishwasher
Carers Trust – Carers Grant	Funding received directly to a carer for white goods
Pre Frailty & Social Isolation	Funds received to reduce loneliness and social isolation in the Council's Coalfield Area Committee.
SSPP Partner Delivery Thriving	Funding received for a project where Sunderland Carers deliver partnership projects
General fund	
Designated funds:	a) Capital fund represents the net book value of tangible fixed assets owned by the charity. b) Contingency fund to allow for six months closure process should funding suddenly cease.

16 Analysis of Total Funds

	Unrestricted Funds £	Restricted Funds £	2025 £
Analysis by type of asset and liability			
Fixed Assets	102,521	-	102,521
Net Current Assets	1,271,501	95,479	1,366,980
	<u>1,374,022</u>	<u>95,479</u>	<u>1,469,501</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

16 Analysis of Total Funds (continued)

Analysis of Total Funds – Movement in Previous Year

	Unrestricted Funds £	Restricted Funds £	2024 £
Analysis by type of asset and liability			
Fixed Assets	112,166	-	112,166
Net Current Assets	1,211,383	78,607	1,289,990
	<u>1,323,549</u>	<u>78,607</u>	<u>1,402,156</u>

17 Related Party Transactions

There were no related party transactions incurred during the year ended 2025 (2024 : £Nil) and £Nil was outstanding to related parties at the balance sheet date (2024 : £Nil).

SUNDERLAND CARERS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOMING RESOURCES		
Income from Charitable Activities		
Autism Project	15,944	22,000
Sunderland City Council – Innovations Grants	589,017	375,860
NHS – Cost of Living Grant	-	100,000
Information, Advice & Support Service	120,000	120,000
Sunderland CCG	-	267,000
Miscellaneous Income	2,266	2,191
Access to Work Grant	-	1,206
Together for Children – Engagement Role	25,000	25,000
Carers Trust	250	-
ARC Project	-	6,770
Kavli Trust Award – Wellness Project	5,270	4,246
Pre Frailty & Social Isolation	17,001	-
Sunderland CCG	750	-
SSP Partner Delivery Thriving	7,650	-
	<u>783,148</u>	<u>924,273</u>
Donations and Legacies		
Donations	6,480	16,676
Investment Income		
Bank Interest	4,506	973
TOTAL INCOMING RESOURCES	<u>794,134</u>	<u>941,922</u>
TOTAL RESOURCES EXPENDED		
- Per Schedule	<u>726,789</u>	<u>684,398</u>
NET SURPLUS/(DEFICIT)	<u>67,345</u>	<u>257,524</u>

This page does not form part of the statutory financial statements

SUNDERLAND CARERS CENTRE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	£	2025 £	2024 £
RESOURCES EXPENDED			
Charitable Activities			
Young Carers Activities	1,940		
Local Projects	2,015		
Awards	<u>29,888</u>	33,843	36,502
DBS/CRB Checks	784		
Advertising	1,520		
Recruitment Expenses	474		
Staff Training	<u>-</u>	2,778	969
Rates & Water	2,909		
Heat & Light	5,844		
Printing, Postage & Stationery	10,475		
Repairs & Renewals	339		
Cleaning	228		
Premises Expenses	8,167		
Insurance	<u>1,954</u>	29,916	26,738
Travelling	1,490		
Venue Hire	30		
Conference Fees	80		
Telephone	10,780		
Computer Costs	<u>14,269</u>	26,649	26,196
Refreshments	768		
Sundry Expenses	588		
Bank Charges	<u>202</u>	1,558	2,265
Staff Salaries	531,619		
Redundancy Provision	-		
Employers NI	36,290		
Employers Pension	<u>10,278</u>	578,187	546,098
Audit Fees	6,810		
Accountancy Fees	10,980		
Professional Fees	<u>22,629</u>	40,419	31,767
Depreciation		13,439	13,863
TOTAL RESOURCES EXPENDED		<u>726,789</u>	<u>684,398</u>

This page does not form part of the statutory financial statements

Accounts

**SUNDERLAND CARERS CENTRE
(LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

SUNDERLAND CARERS CENTRE

INDEX

YEAR ENDED 31 MARCH 2024

Contents	Pages
Legal and Administration Details	2
Trustees' Report	3 - 7
Auditors Report	8 - 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Financial Statements	16 - 25
Detailed Statement of Financial Activities	26
Notes to the Detailed Statement of Financial Activities	27

SUNDERLAND CARERS CENTRE

LEGAL AND ADMINISTRATION DETAILS

YEAR ENDED 31 MARCH 2024

Trustees

J. Wilson
J. Pace
A. Johnstone
Dr. Straughair

Registered Office

Sunderland Carers Centre
Thompson Park
Thompson Road
Sunderland
Tyne and Wear
SR5 1SF

Bankers

HSBC Bank Plc
Unit 49-51
The Bridges Shopping Centre
Sunderland
Tyne and Wear
SR1 3LE

Solicitors

Muckle LLP
Time Central
32 Gallowgate
Newcastle upon Tyne
NE1 4BF

Auditor

Torgersens
East Suite, Ground Floor
Avalon House
St Catherine's Court
Sunderland
SR5 3XJ

Persons Responsible for Day to Day Management

Amanda Brown - CEO

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

Sunderland Carers Centre is a Charitable Company which was registered as a Charity on 23 March 2007, Charity Number 1118502 and was incorporated on 9 June 2006, Company Number 05842011.

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (effective October 2019) in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

Trustees

The Trustees acting during the period were:

M Brewster	Carer	(Resigned 17/06/2024)
J Wilson	Ex Voluntary Sector Worker	
S Gee	Technical Director (NTW)	(Resigned 28/09/2023)
J Pace	Practice Manager & Chair	
A Johnstone	Head of Cancer Services & Treasurer	
Dr Straughair	Associate Professor & Interim Head of Subject – Nursing & Vice chair	
G Burt	Retired Charity Chief Executive Office & Ex-Chair	(Resigned 03/09/2024)

Registered Office

Sunderland Carers Centre
Thompson Park
Thompson Road
Sunderland
Tyne & Wear
SR5 1SF

Auditors

Torgersens are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

Statement as to Disclosure of Information to Auditors

So far as the Trustees are aware, there is no relevant information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sunderland Carers Centre (Limited by Guarantee) is registered with the Charity Commission as a fund raiser and service provider, registered number 1118502.

The charitable company is governed by the Memorandum and Articles of Association with the appointment of Trustees, Officer Trustees and Custodian Trustees. The general body of Trustees meet bi-monthly.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Practice.

Company Law requires the Trustees to prepare the financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Recruitment and appointment of new Trustees

Sunderland Carers Centre continually looks to strengthen the board of Trustees to ensure the board is equipped to manage and plan for the future of carer support services in the City of Sunderland.

The Article of Memorandum states that the board should be made up of 50% Trustees who have personal caring duties. This is achieved through a wide process where the Trustees meet the CEO and Chair of the board to establish the suitability of potential Board Members. All new Trustees are provided with a wide varied induction into the organisation. The new Trustees also meet staff within the organisation to establish areas of interest.

Induction and training of new Trustees

All potential new Trustees are invited to meet with the Chief Executive Officer in the first instance to gain an understanding of the organisation and role of a Trustee. If appropriate this will be followed by a meeting with the Chairperson and invitation to observe a full board meeting.

As an introduction, new Trustees are provided with details of the services provided, copies of the minutes of recent meetings, the latest audited accounts and a copy of the publication "Responsibilities of Charity Trustees" issued by the Charity Commission.

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

Organisational structure

All major operational and strategic decision are made via the Board of Trustees. The Board meets every two months and considers various areas of development identified by the Chief Executive Officer. A subgroup of board members also meets to discuss areas of development to be considered by the full board of Trustees. The Charity has an annual Staff and Board Members Away Day. This meeting sets out the operational issues that staff can raise and how the Board needs to consider the issues in the forward strategic planning. The board also have two members available as nominated staff liaison officers offering a direct link between team members and Trustees in relation to feedback, areas of concern, issues that team members do not feel have been addressed appropriately.

Reserves Policy

Note 15 to the financial statements shows the retained surplus attributable to the various funds.

The Trustees consider all restricted funds projects fulfilled at the balance sheet date leaving a surplus unrestricted available to cover future activities including any unexpected costs.

The Trustees have agreed a six-month sustainability plan to ensure a robust exit strategy should funding cease. £420,000 has been ring fenced in a contingency fund.

The unrestricted free reserves at 31 March 2024 amounted to £791,383.

Risk Management

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, are satisfied and steps are in place to mitigate the exposure to major risks.

OBJECTIVES AND ACTIVITIES

Wellbeing Support for Carers:

Wellbeing continues to be identified as a key area of need by carers, we have continued to co-devise wellbeing programmes with carers such as craft sessions; mindfulness, Carers on the Move walks, as well as launching our Carers Wellbeing Hub on our website enabling carers to access advice and guidance regarding wellbeing 24 Hours a day.

Another area of support identified as important to carers has been isolation and loneliness, in partnership with Sunderland City Council and small locality-based VCS community groups we were able to secure funding to develop a pilot project in the West locality of the city to identify hidden carers who may be at risk of isolation and loneliness. Through the engagement of trusted community-based organisations, we were able to develop effective support mechanisms for carers, the pilot was a huge success and something that we are looking to further develop in 2024 and 2025.

An anonymous donation also allowed us to develop a pilot Early Bird Autism Programme, aimed to equip parents and carers whose children have received a diagnosis of autism to better understand the condition and mechanisms that they can develop to more effectively support their child. This pilot was exceptionally successful and has been awarded a further three years funding to develop this and other training and learning programmes for parents and carers.

Working in partnership with Sunderland City Council and key partners Sunderland Carers Strategy is beginning to be embedded. Investment from Sunderland Health and Wellbeing Board has enabled us to employ a part time Carers Strategy Lead who is working closely with carers and partner organisations to ensure that there are genuine two-way communication pathways for carers throughout all areas of the strategy.

Volunteers:

Throughout the year we have continued to develop our team of volunteers, including Walk Leaders and Within Reach Peer Supporters all of whom are directly supported by named members of the staff team. In the year ahead we will further grow and develop volunteering opportunities and also actively recruit

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

new members to the Board of Trustees. The objectives of the charity are to relieve the elderly, sick or people with disabilities in the City of Sunderland by providing support, advice and information to those responsible for their care. In practice, Sunderland Carers Centre works directly with carers to provide information, advice, and a listening ear and support at formal and informal meetings, encouragement and support to Carers groups, opportunities for carers to try to influence policy, opportunities for carers to comment on service provision, training for carers and people who work with carers and special opportunities.

In practice, Sunderland Carers Centre works directly with carers to provide information, advice, and a listening ear and support at formal and informal meetings, encouragement and support to Carers groups, opportunities for carers to try to influence policy, opportunities for carers to comment on service provision, training for carers and people who work with carers and special opportunities.

ACHIEVEMENT AND PERFORMANCE

Sunderland Carers Centre is now in touch with more carers than ever before, over 9,734 adult carers, 3322 parent carers and 1075 young carers, which is a notable increase on the previous year.

In the past year the centre received 1122 new referrals for adult carers, 292 parent carers, and 262 new referrals for young carers, which in total is almost double the numbers from the previous year. This has resulted in 15,041 individual contacts across 3,825 hours of support, with 1,667 individual carers supported. The organisation anticipates a steady increase in referrals and demand for provision in the year ahead. The centre continues to strive to offer a 'whole family approach' to support all members of a family where carers exist, with the greatest demand being for those carers who are caring for someone with Autism or Dementia, which make up forty percent of the carers supported.

Throughout the year Sunderland Carers Centre has continued to work in close partnership with Sunderland City Council and partners to ensure a holistic approach to carers support services and strategic development within the city, whilst adapting service delivery and provision to meet carers needs within national restrictions. Carers have reported that the information, advice, ongoing practical and emotional support provided by the organisation has been vital in supporting them through this period of additional pressure, further isolation and continued uncertainty.

Through the partnership approach effective embedding of Sunderland Carers Strategy has been achieved highlighting a clear commitment to carers with a dedicated workplan ensuring that all providers in the city consider carers in strategic and operational planning and delivery. A clear pathway and support system has been put in place to ensure effective two-way communication for carers throughout the carers strategy and its implementation.

Sunderland Carers Centre has continued to develop and deliver the Special Educational Needs and Disability Advice and Support Service (SENDIASS) a statutory responsibility to provide information, advice and support to parents and carers of children and young people who have or may have, special education needs and/or disabilities and young people themselves. This year has seen a significant increase in demand for the SENDIAS Service. In the year 386 carers were supported by the SENDIAS Service, with a total of 467 new referrals resulting in 1,063 hours of support, which is significant given the size of the team.

The Trustees are confident that the organisation has performed well in the year ended 2024. Projects have been delivered successfully within the terms of the funding realised. The Trustees believe the charitable company to be in a strong financial position to continue to fulfil its objectives.

Public Benefit Statement

The Trustees have had regard to the Charity's Commission guidance on their legal duty on public benefit, and are satisfied that the Charity delivers public benefit, and due regard is paid to the guidance on public benefit when deciding on what new projects the charity should undertake.

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

SIGNIFICANT FUNDING

1 The Better Care Fund – A pooled budget from Sunderland Integrated Care Board and Sunderland City Council which supports examples of the following activities:

BME Carers Engagement and Support – To develop a range of mechanisms in order to enable access to all BME Communities across Sunderland, and to recognise carers within their communities

Parent Carer Engagement – To provide advice and support for parent carers to ensure they are able to access appropriate services

Young Carers – To recognise, support Young Carers to develop their own interests and aspirations outside of the caring role. To also work with partner agencies to support Young Carers in their organisations

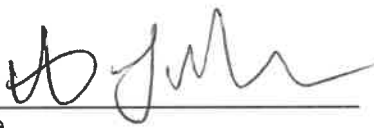
Carers Assessments – To work closely with Sunderland City Council to deliver and complete Carers Assessments

Bespoke Training – Develop, deliver and review relevant training packages regarding caring for carers and professionals

2 SENDIASS

To provide information, advice and support to parents and carers of children and young people who have or may have, special educational needs and/or disabilities and young people themselves.

Signed by order of trustees:



Trustee

Amy Johnstone

Print Name



Trustee

JUNE PACI

Print Name

Date 21.11.24

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of The Sunderland Carers Centre for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, cash flow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charity'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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Other information

The other information comprises the information included in the 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.

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 course of our audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity 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 is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit with regards to fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with those charged with governance.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements which applied to the entity, which we deemed to be the entity's Constitution and Bye-laws and the Statement of Recommended Practice: Accounting reporting by Charities and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).
- We obtained an understanding of how the entity complies with these requirements by reviewing their treatment of transactions, reviewing minutes of meetings and discussing compliance with members.
- The risk of material misstatement of the financial statements due to fraud or error was assessed, and we deemed the entity to be low risk. We considered how fraud may occur within the financial statements and identified that the receipt of grants and donations were susceptible to fraud or error. We designed our audit work to test the controls in place regarding the processing of these transactions and how these controls are capable of preventing or detecting fraud or error.
- We inquired of management and those charged with governance.

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of Report

This report is made solely to the charity's principals, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of the act. Our audit work has been undertaken so that we might state to the charity's principals 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 charity and the charity's principals as a body, for our audit work, for this report, or for the opinions we have formed.

East Suite, Ground Floor
Avalon House
St Catherines Court
Sunderland
SR5 3XJ

Date: 21/1/24



DAVID JOHNSON BA FCA
(Senior Statutory Auditor)
For and on behalf of
TORGERSENS
Chartered Accountants
& Statutory Auditor

SUNDERLAND CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

		General Funds £	Restricted Funds £	2024 £	2023 £
	Notes				
Income					
Donations and Legacies	4	16,676	-	16,676	9,962
Income from Charitable Activities	5	745,052	179,221	924,273	863,660
Income from Investments		973	-	973	363
Other Income		-	-	-	-
Total Income and Endowments		<u>762,701</u>	<u>179,221</u>	<u>941,922</u>	<u>873,985</u>
Expenditure On Charitable Activities	6	<u>523,756</u>	<u>160,642</u>	<u>684,398</u>	<u>737,526</u>
Net Income/(Expenditure)		238,945	18,579	257,524	136,459
Transfers between Funds		2,172	(2,172)	-	-
Net Movement in Funds		<u>241,117</u>	<u>16,407</u>	<u>257,524</u>	<u>136,459</u>
Opening Reserves at 1 April 2023		<u>1,082,432</u>	<u>62,200</u>	<u>1,144,632</u>	<u>1,008,173</u>
Closing Reserves at 31 March 2024		<u>1,323,549</u>	<u>78,607</u>	<u>1,402,156</u>	<u>1,144,632</u>

The charitable company has no recognised gains or losses other than the results for the year as set out above.

All operations are classed as continuing.

The notes on pages 16 to 25 for part of these financial statements

SUNDERLAND CARERS CENTRE

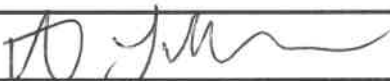
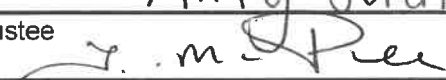
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible Assets	11		112,166		122,917
Current Assets					
Debtors	12	31,036		107,781	
Cash at Bank in Hand		1,304,162		1,053,087	
		<u>1,335,198</u>		<u>1,160,868</u>	
Creditors: Amount Falling due within one year	13	45,208		139,153	
				<u>139,153</u>	
Net Current Assets			1,289,990		1,021,715
Total Assets Less Total Liabilities			<u>1,402,156</u>		<u>1,144,632</u>
Represented by:					
Unrestricted Funds	15				
General Fund		791,383		579,515	
Designated Fund		<u>532,166</u>	1,323,549	<u>502,917</u>	1,082,432
Restricted Funds	15		78,607		62,200
			<u>1,402,156</u>		<u>1,144,632</u>

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

Signed on behalf of the Trustees:

Trustee	
Print Name	Amy Johnstone
Trustee	
Print Name	June Price
Date	21.11.24

The notes on pages 16 to 25 for part of these financial statements

SUNDERLAND CARERS CENTRE

CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash Flows from Operating Activities		
Net movement in funds for the reporting period (as per the statement of financial activities)	257,524	136,459
<i>Adjustment for:</i>		
Depreciation charges	13,863	13,229
Other interest receivable and similar income	(973)	(363)
<i>Changes in:</i>		
Trade and other debtors	76,745	175,748
Trade and other creditors	(93,945)	(180,084)
Net cash provided by (used in) operating activities	253,214	144,989
Cash Flows from Investing Activities		
Interest received from investments	973	363
Purchase of PPE	(3,112)	(12,799)
	(2,139)	(12,436)
Cash Flows from Financing Activities		
Net cash provided by (used in) financing activities	-	-
Change in cash and cash equivalents in the reporting period	251,075	132,553
Cash and cash equivalents at the beginning of the reporting period	1,053,087	920,534
Cash and cash equivalents at the end of the reporting period	<u>1,304,162</u>	<u>1,053,087</u>

The notes on pages 16 to 25 for part of these financial statements

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 General Information

The company is a private company limited by guarantee, registered in England and Wales, as well as being a registered charity. The address of the registered office is Sunderland Carers Centre, Thompson Park, Thompson Road, Sunderland, Tyne & Wear, SR1 3LE.

2 Statement of Compliance

The financial statements have been prepared in compliance with the provisions of FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

3 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

A Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and the Charities Act 2011.

These financial statements are prepared in sterling which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

B Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

C Incoming resources

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

Donations and grants are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Activities for generating funds relates to miscellaneous income such as from room hire, student placements and the provision of training and is recognised in the Statement of Financial Activities in the period to which it relates.

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.

D Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All expenditure is taken to be costs of charitable activities other than those classified on governance costs.

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

E Fixed assets

All fixed assets are initially recorded at cost.

Depreciation:

Depreciation is calculated to write off the cost, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods used are as follows:

Property Improvements	- 4% straight line
Fixtures and Fittings	- 15% straight line
Computer equipment	- 25%/33% straight line

f Taxation

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

G Financial Instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

H Operating Leases

Lease payments are recognised as an expense over the lease term on a straight line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term on a straight-line basis.

I Defined contribution plans

Contributions to defined contributions plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

J Going concern

There are no material uncertainties about the charity's ability to continue.

4 Donations and Legacies

	Unrestricted £	Restricted £	2024 £	2023 £
Donations – Received	<u>16,676</u>	<u>-</u>	<u>16,676</u>	<u>9,962</u>

The income from donations comprise of £16,676 unrestricted (2023: £9,530) and £nil restricted (2023: £432).

SUNDERLAND CARERS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

5 Income from Charitable Activities

	Unrestricted £	Restricted £	2024 £	2023 £
Grants				
Opening Deferred Income	100,000	25,401	125,401	261,863
Opening Accrued Income	-	(3,200)	(3,200)	-
Received	642,860	180,763	823,623	711,940
Returned	-	-	-	-
Closing Deferred Income	-	(25,401)	(25,401)	(117,751)
Closing Accrued Income	-	1,658	1,658	3,200
Miscellaneous	2,192	-	2,192	4,408
	<u>745,052</u>	<u>179,221</u>	<u>924,273</u>	<u>863,660</u>

The income from charitable activities comprised £745,052 unrestricted (2023: £624,493) and £179,221 restricted (2023: £239,167)

6 Expenditure

	Unrestricted £	Restricted £	2024 £	2023 £
Charitable Activities				
Wages	398,529	147,569	546,098	558,908
Premises & Equipment	26,393	345	26,738	23,820
Communications	24,990	1,206	26,196	26,021
Training & Recruitment	969	-	969	2,082
Provisions	25,245	11,257	36,502	79,079
Legal & Professional	31,502	265	31,767	32,365
Depreciation	13,863	-	13,863	13,229
Other	2,265	-	2,265	2,022
	<u>523,756</u>	<u>160,642</u>	<u>684,398</u>	<u>737,526</u>

Expenditure on charitable activities comprised £523,756 unrestricted (2023: £530,147) and £160,642 restricted (2023: £207,379).

7 Net Surplus

	2024 £	2023 £
Net Surplus for the period is stated after charging:		
Depreciation	13,863	13,229
Auditor's remuneration for audit services	4,608	5,220
Auditor's remuneration for non-audit services	8,980	10,315
	<u>27,451</u>	<u>28,764</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

8 Staff Costs

	2024 £	2023 £
Gross Wages	504,576	500,026
Employers NIC	32,344	36,256
Employers Pension	9,178	9,526
Redundancy	-	13,100
	<u>546,098</u>	<u>558,908</u>

No employees had employee benefits in excess of £60,000 (2023: 60,000). The average number of employees during the period was 26 (2023: 24).

9 Trustee remuneration and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023: £nil).

The key management personnel of the charity comprise the chief executive officer. The total employee benefits of the key management personnel of the charity were £41,892 (2023: £43,105).

10 Taxation

No provision has been made for taxation as the activities of the charitable company are deemed to be outside the scope of taxation because of its charitable status.

11 Fixed Assets for use by the Charity

	Property Improvements £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2023	193,865	93,560	23,461	310,886
Additions	-	1,962	1,150	3,112
Disposals	-	(6,664)	-	(6,664)
At 31 March 2024	<u>193,865</u>	<u>88,858</u>	<u>24,611</u>	<u>307,334</u>
Depreciation				
At 1 April 2023	84,330	83,085	20,554	187,969
Charge for the year	7,755	5,518	590	13,863
Disposals	-	(6,664)	-	(6,664)
At 31 March 2024	<u>92,085</u>	<u>81,939</u>	<u>21,144</u>	<u>195,168</u>
Net Book Value				
At 31 March 2024	<u>101,780</u>	<u>6,919</u>	<u>3,467</u>	<u>112,166</u>
At 31 March 2023	<u>109,535</u>	<u>10,475</u>	<u>2,907</u>	<u>122,917</u>

SUNDERLAND CARERS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

12 Debtors: Amounts falling due within one year

	2024	2023
	£	£
Prepayments and accrued income	6,036	7,716
Other debtors	25,000	100,065
	<u>31,036</u>	<u>107,781</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals & deferred income	30,854	130,878
PAYE & NIC	8,700	-
Credit card	225	421
Other creditors	689	542
Trade creditors	4,740	7,312
	<u>45,208</u>	<u>139,153</u>

14 Operating Lease Commitments

The following operating lease payments are committed to being paid

	2024	2023
	£	£
Payable in		
Less than one year	1,882	2,739
Between one and five years	2,376	4,258
More than five years	-	-

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

15 Fund Details

	At 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfer Between Funds £	At 31 March 2024 £
Restricted					
Info, Advice & Support Service Together For Children – Engagement Role	-	120,000	(120,000)	-	-
NHS England – Commitment to Carers	-	25,000	(25,000)	-	-
20,014	20,014	-	-	-	20,014
Sunderland Culture – Young Carers Activities	864	-	-	-	864
Sunderland Culture – Parent Carer Forum	4,750	-	-	-	4,750
Activities Grant – Fun Fund Young Carers Activities	34,400	-	-	-	34,400
Arc Project	2,172	6,770	(6,770)	(2,172)	-
Access to Work Grant	-	1,206	(1,206)	-	-
Roseline Foundation – Autism Project	-	22,000	(3,421)	-	18,579
Kavli Trust Award – Wellness Project	-	4,245	(4,245)	-	-
	<u>62,200</u>	<u>179,221</u>	<u>(160,642)</u>	<u>(2,172)</u>	<u>78,607</u>
Unrestricted					
General Fund	579,515	762,701	(500,624)	(50,209)	791,383
Designated Capital Fund	122,917	-	(13,863)	3,112	112,166
Designated Contingency Fund	380,000	-	(9,269)	49,269	420,000
	<u>1,144,632</u>	<u>941,922</u>	<u>(684,398)</u>	<u>-</u>	<u>1,402,156</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Fund Details – Movement in Previous Year

	At 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfer Between Funds £	At 31 March 2023 £
Restricted					
Groves Family Foundation	-	33	(33)	-	-
Info, Advice & Support Service	-	120,000	(120,000)	-	-
NHS CCG & Together for Children - Summer Short Breaks	-	18,000	(18,000)	-	-
Together For Children – Engagement Role	-	25,000	(25,000)	-	-
NHS England – Commitment to Carers	25,000	-	(4,986)	-	20,014
Sunderland Culture – Young Carers Activities	1,680	-	(816)	-	864
Sunderland Culture – Parent Carer Forum	5,000	-	(250)	-	4,750
Activities Grant – Fun Fund	-	4,113	(4,113)	-	-
Young Carers Activities	-	35,000	(600)	-	34,400
Pre Frailty & Social Isolation	-	18,240	(18,240)	-	-
Arc Project	-	15,523	(13,351)	-	2,172
Sunderland Former Players	-	400	(400)	-	-
Greggs Foundation	-	90	(90)	-	-
Kavli Trust Award – Wellness Project	-	3,200	(1,500)	(1,700)	-
	<u>31,680</u>	<u>239,599</u>	<u>(207,379)</u>	<u>(1,700)</u>	<u>62,200</u>
Unrestricted					
General Fund	533,146	634,386	(516,918)	(71,099)	579,515
Designated Capital Fund	123,347	-	(13,229)	12,799	122,917
Designated Contingency Fund	320,000	-	-	60,000	380,000
	<u>1,008,173</u>	<u>873,985</u>	<u>(737,526)</u>	<u>-</u>	<u>1,144,632</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Name of restricted fund	Description, nature and purpose of fund
Groves Family Foundation	Funds for a garden project in the prior year.
Info, Advice & Support Service	Provides enhanced support targeting complex casework and engagement of young people and children from key groups, specifically utilising a helpline and online presence.
NHS CCG and Together for Children – Summer Short Breaks	Administrators of Grant available to parents/carers of children aged 0-17 with special educational needs in the City of Sunderland. Grants available for the young person to access leisure, health and wellbeing activities in the prior year.
Together for Children – Engagement Role	Provide a Young Carer and Family Engagement Service which will act as a link in developing partnerships and embed carer focused approaches within organisations through the City of Sunderland.
NHS England – Commitment to Carers	Bespoke pilot carers support offer for those caring for someone post discharge. We will work with hospital discharge teams to develop a direct robust referral pathway for carers as part of the discharge planning.
Sunderland Culture – Young Carers Activities	Social prescribing pilot project. Funding given to support an extra offer for carers which allowed us to organise extra activities with external providers for our partners and ourselves to signpost carers into.
Sunderland Culture – Parent Carer Forum	Programme for activities to respond to consultation with parent carer forum.
Activities Grant – Fun Fund	Funds received from Together for Children towards activities or a resource linked to wellbeing.
Young Carers Activities	Funds received towards various activities such as day trips (theatre, cinema, bowling etc) and in house activities (crafts, cooking etc).
Pre Frailty & Social Isolation	Funds received to reduce loneliness and social isolation in the Council's Coalfield Area Committee in the prior year.
Arc Project	Research project with Sunderland University on how COVID-19 identified ways carers accessed support services. Sunderland Carers Centre did the research and the University collated the results.
Sunderland Former Players	Young Carers donation towards a bowling trip in the prior year.
Greggs Foundation	Grant received towards a bed for a young carer in the prior year.

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Kavli Trust Award – Wellness Project £15,000 was awarded from Primula to be used for the wellbeing of carers such as a wellbeing lounge, materials and facilitator fees of wellbeing activities.

Access to Work Grant Funding towards the costs of new equipment and training for staff member with additional needs identified at Work Place Assessment.

Roseline Foundation – Autism Project Funding for the development of a structured learning programme for parent/carers of children and young people pre and post diagnosis as a pilot

Name of unrestricted fund
General fund
Designated funds:

Description, nature and purpose of fund

a) Capital fund represents the net book value of tangible fixed assets owned by the charity.

b) Contingency fund to allow for six months closure process should funding suddenly cease.

16 Analysis of Total Funds

	Unrestricted Funds £	Restricted Funds £	2024 £
Analysis by type of asset and liability			
Fixed Assets	112,166	-	112,166
Net Current Assets	1,211,383	78,607	1,289,990
	<u>1,323,549</u>	<u>78,607</u>	<u>1,402,156</u>

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

16 Analysis of Total Funds (continued)

Analysis of Total Funds – Movement in Previous Year

	Unrestricted Funds £	Restricted Funds £	2023 £
Analysis by type of asset and liability			
Fixed Assets	122,917	-	122,917
Net Current Assets	959,515	62,200	1,021,715
	<u>1,082,432</u>	<u>62,200</u>	<u>1,144,632</u>

17 Related Party Transactions

There were no related party transactions incurred during the year ended 2024 (2023 : £Nil) and £Nil was outstanding to related parties at the balance sheet date (2023 : £Nil).

SUNDERLAND CARERS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOMING RESOURCES		
Income from Charitable Activities		
CCG & TFC Summer Short Breaks	-	18,000
Roseline Foundation	22,000	-
Sunderland City Council – Innovations Grants	375,860	353,000
NHS – Cost of Living Grant	100,000	-
Pre Frailty & Social Isolation	-	18,240
Information, Advice & Support Service	120,000	120,000
Sunderland CCG	267,000	267,000
Miscellaneous Income	2,191	4,408
Access to Work Grant	1,206	-
Activities Grant – Fun Fund	-	4,113
Together for Children – Engagement Role	25,000	25,000
Young Carers Activities and Support	-	35,000
Greggs Foundation	-	90
CAB Refund	-	85
ARC Project	6,770	15,524
Kavli Trust Award – Wellness Project	4,246	3,200
	<u>924,273</u>	<u>863,660</u>
Donations and Legacies		
Donations	16,676	9,962
Investment Income		
Bank Interest	973	363
TOTAL INCOMING RESOURCES	<u>941,922</u>	<u>873,985</u>
TOTAL RESOURCES EXPENDED		
- Per Schedule	<u>684,398</u>	<u>737,526</u>
NET SURPLUS/(DEFICIT)	<u>257,524</u>	<u>136,459</u>

This page does not form part of the statutory financial statements

SUNDERLAND CARERS CENTRE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	£	2024 £	2023 £
RESOURCES EXPENDED			
Charitable Activities			
Grants Payable	-		
Training Projects	-		
Young Carers Activities	2,305		
Mental Health Award	-		
Local Projects	11,262		
Awards	<u>22,935</u>	36,502	79,079
DBS/CRB Checks	619		
Advertising	350		
Recruitment Expenses	-		
Staff Training	<u>-</u>	969	2,082
Rates & Water	2,905		
Heat & Light	4,381		
Printing, Postage & Stationery	8,526		
Repairs & Renewals	623		
Cleaning	455		
Premises Expenses	8,017		
Insurance	<u>1,831</u>	26,738	23,820
Travelling	1,321		
Venue Hire	1,020		
Conference Fees	324		
Telephone	10,295		
Computer Costs	<u>13,236</u>	26,196	26,021
Refreshments	1,191		
Sundry Expenses	870		
Bank Charges	<u>204</u>	2,265	2,022
Staff Salaries	504,576		
Redundancy Provision	-		
Employers NI	32,344		
Employers Pension	<u>9,178</u>	546,098	558,908
Audit Fees	4,608		
Accountancy Fees	8,980		
Professional Fees	<u>18,179</u>	31,767	32,365
Depreciation		13,863	13,229
TOTAL RESOURCES EXPENDED		<u>684,398</u>	<u>737,526</u>

This page does not form part of the statutory financial statements

Accounts

**Sunderland Carers Centre
(Limited by Guarantee)**

Financial Statements

For the Year Ended 31 March 2023

Sunderland Carers Centre

Legal and Administrative Details

for the year ended 31 March 2023

Trustees:	J Wilson M L Brewster S Gee J Pace A Johnstone Dr Straughair G Burt
Registered Office:	Sunderland Carers Centre Thompson Park Thompson Road Sunderland Tyne and Wear SR5 1SF
Bankers:	HSBC Bank plc Unit 49-51 The Bridges Shopping Centre Sunderland Tyne and Wear SR1 3LE
Solicitors:	Muckle LLP Time Central 32 Gallowgate Newcastle upon Tyne NE1 4BF
Auditor:	Torgersens Avalon House St Catherines Court Sunderland SR5 3XJ
Persons responsible for day to day management:	Amanda Brown – CEO

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2023

Sunderland Carers Centre is a Charitable Company which was registered as a Charity on 23 March 2007, Charity Number 1118502 and was incorporated on 9 June 2006, Company Number 05842011.

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (effective October 2019) in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

Trustees

The Trustees acting during the period were

M Brewster	Carer
J Wilson	Ex Voluntary Sector Worker
S Gee	Technical Director (NTW)
J Pace	Practice Manager & Vice Chair
A Johnstone	Head of Cancer Services & Treasurer
Dr Straughair	Associate Professor & Interim Head of Subject - Nursing
G Burt	Retired Charity Chief Executive Office & Chair

Registered Office

Sunderland Carers Centre
Thompson Park
Thompson Road
Sunderland
Tyne & Wear
SR5 1SF

Auditors

Torgersens are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2023

Statement as to disclosure of information to auditors

So far as the Trustees are aware, there is no relevant information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sunderland Carers Centre (Limited by Guarantee) is registered with the Charity Commission as a fund raiser and service provider, registered number 1118502.

The charitable company is governed by the Memorandum and Articles of Association with the appointment of Trustees, Officer Trustees and Custodian Trustees. The general body of Trustees meet bi-monthly.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Practice.

Company Law requires the Trustees to prepare the financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Recruitment and appointment of new Trustees

Sunderland Carers Centre continually looks to strengthen the board of Trustees to ensure the board is equipped to manage and plan for the future of carer support services in the City of Sunderland.

The Article of Memorandum states that the board should be made up of 50% Trustees who have personal caring duties. This is achieved through a wide process where the Trustees meet the CEO and Chair of the board to establish the suitability of potential Board Members. All new Trustees are provided with a wide varied induction into the organisation. The new Trustees also meet staff within the organisation to establish areas of interest.

Induction and training of new Trustees

As an introduction, new Trustees are provided with details of the services provided, copies of the minutes of recent meetings, the latest audited accounts and a copy of the publication "Responsibilities of Charity Trustees" issued by the Charity Commission.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2023

Organisational structure

All major operational and strategic decision are made via the Board of Trustees. The Board meets every two months and considers various areas of development identified by the Chief Executive Officer. A subgroup of board members also meets to discuss areas of development to be considered by the full board of Trustees. The Charity has a regular Staff and Board Members Away Day. This meeting sets out the operational issues that staff can raise and how the Board needs to consider the issues in the forward strategic planning. The board also have two members available as nominated staff liaison officers offering a direct link between team members and Trustees in relation to feedback, areas of concern, issues that team members do not feel have been addressed appropriately.

Reserves Policy

Note 15 to the financial statements shows the retained surplus attributable to the various funds.

The Trustees consider all restricted funds projects fulfilled at the balance sheet date leaving a surplus unrestricted available to cover future activities including any unexpected costs.

The Trustees have agreed a six-month sustainability plan to ensure a robust exit strategy should funding cease. £380,000 has been ring fenced in a contingency fund.

The unrestricted free reserves at 31 March 2023 amounted to £579,515.

Risk Management

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, are satisfied and steps are in place to mitigate the exposure to major risks.

OBJECTIVES AND ACTIVITIES

Wellbeing Support for Carers:

Post Covid Pandemic feedback from carers has highlighted a significant need for wellbeing support and opportunities to be available. In response to this we have facilitated numerous wellbeing groups and continued to develop our Carers on the Move walks, as well as launching our Carers Wellbeing Hub on our website enabling carers to access advice and guidance regarding wellbeing 24 Hours a day.

Volunteers:

Throughout the year we have begun to rebuild our team of volunteers, including Walk Leaders and Within Reach Peer Supporters all of whom are directly supported by named members of the staff team. In the year ahead we intend to further grow and develop volunteering opportunities, including the Board of Trustees.

The objectives of the charity are to relieve the elderly, sick or people with disabilities in the City of Sunderland by providing support, advice and information to those responsible for their care.

In practice, Sunderland Carers Centre works directly with carers to provide information, advice, and a listening ear and support at formal and informal meetings, encouragement and support to Carers groups, opportunities for carers to try to influence policy, opportunities for carers to comment on service provision, training for carers and people who work with carers and special opportunities.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Sunderland Carers Centre is now in touch with more carers than ever before, over 9,116 adult carers, over 2,859 parent carers and 975 young carers.

In the past year the centre received 889 new referrals for adult and parent carers, and 107 new referrals for young carers, which in total is a slight decrease from the previous year, but again reflects the impact of the COVID pandemic. The organisation anticipates a significant increase in referrals and demand for provision following further relaxation of restrictions. The centre strives to offer a 'whole family approach' to support all members of a family where carers exist, with the greatest demand for one to one support being wellbeing support.

This year has seen an increase in carers seeking advice and guidance, in response to which we launched the Carers Information Hub on Sunderland Carers Centre Website, offering a plethora of carer 'Guide To's' and information on services available, accessible twenty four hours a day.

Sunderland Carers Centre has continued to work in close partnership with Sunderland City Council and partners to ensure a holistic approach to carers support services and strategic development within the city, whilst adapting service delivery and provision to meet carers needs within national restrictions. Carers have reported that the information, advice, ongoing practical and emotional support provided by the organisation has been vital in supporting them through this period of additional pressure, further isolation and continued uncertainty.

Through the partnership approach Sunderland Carers Strategy has been reviewed and relaunched providing a clear commitment to carers with a dedicated workplan ensuring that all providers in the city consider carers in strategic and operational planning and delivery.

Sunderland Carers Centre has continued to develop and deliver the Special Educational Needs and Disability Advice and Support Service (SENDIASS) a statutory responsibility to provide information, advice and support to parents and carers of children and young people who have or may have, special education needs and/or disabilities and young people themselves. This year a dedicated manager was appointed to the service in line with Council for Disabled Children National Guidelines.

The Trustees believe the organisation has performed well in the year ended 2023. Projects have been delivered successfully within the terms of the funding realised. The Trustees believe the charitable company to be in a strong financial position to continue to fulfil its objectives.

Public Benefit Statement

The Trustees have had regard to the Charity's Commission guidance on their legal duty on public benefit, and are satisfied that the Charity delivers public benefit, and due regard is paid to the guidance on public benefit when deciding on what new projects the charity should undertake.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2023

SIGNIFICANT FUNDING

1 The Better Care Fund – A pooled budget from Sunderland Clinical Commissioning Group and Sunderland City Council which supports examples of the following activities:

Caring with Confidence – To provide core training to support carers and their families

Carers in Primary Care – To support training, administrative and guidance activities resulting from GP referrals to the Centre

BME Carers Engagement and Support – To develop a range of mechanisms in order to enable access to all BME Communities across Sunderland, and to recognise carers within their communities

Parent Carer Engagement – To provide advice and support for parent carers to ensure they are able to access appropriate services

Young Carers – To recognise, support Young Carers to develop their own interests and aspirations outside of the caring role. To also work with partner agencies to support Young Carers in their organisations

Carers Assessments – To work closely with Sunderland City Council to deliver and complete Carers Assessments

2 SENDIASS

To provide information, advice and support to parents and carers of children and young people who have or may have, special educational needs and/or disabilities and young people themselves.

Signed by order of trustees

Trustee



Print Name

GRAHAM BURT

Trustee



Print Name

M L BREWSTER

Date

30/11/23

**Auditors Report to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2023**

Opinion

We have audited the financial statements of The Sunderland Carers Centre for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, cash flow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charity'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;
- ☐ 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2023**

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2023**

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity 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 is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit with regards to fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with those charged with governance.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements which applied to the entity, which we deemed to be the entity's Constitution and Bye-laws and the Statement of Recommended Practice: Accounting reporting by Charities and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).
- We obtained an understanding of how the entity complies with these requirements by reviewing their treatment of transactions, reviewing minutes of meetings and discussing compliance with members.
- The risk of material misstatement of the financial statements due to fraud or error was assessed, and we deemed the entity to be low risk. We considered how fraud may occur within the financial statements and identified that the receipt of grants and donations were susceptible to fraud or error. We designed our audit work to test the controls in place regarding the processing of these transactions and how these controls are capable of preventing or detecting fraud or error.
- We inquired of management and those charged with governance.

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2023**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ☐ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ☐ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- ☐ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- ☐ Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- ☐ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2023**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of Report

This report is made solely to the charity's principals, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of the act. Our audit work has been undertaken so that we might state to the charity's principals 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 charity and the charity's principals as a body, for our audit work, for this report, or for the opinions we have formed.

Avalon House
St Catherines Court
Sunderland
SR5 3XJ

Date: 3/11/23



DAVID JOHNSON BA FCA
(Senior Statutory Auditor)
For and on behalf of
TORGERSENS
Chartered Accountants
& Statutory Auditor

Sunderland Carers Centre

Statement of Financial Activities

for the year ended 31 March 2023

	Notes	General Funds £	Restricted Funds £	2023 £	2022 £
Income and endowments					
Donations and legacies	4	9,530	432	9,962	5,154
Income from charitable activities	5	624,493	239,167	863,660	853,028
Income from investments		363	-	363	17
Other income		-	-	-	1,436
Total income and endowments		<u>634,386</u>	<u>239,599</u>	<u>873,985</u>	<u>859,635</u>
Expenditure on charitable activities	6	<u>530,147</u>	<u>207,379</u>	<u>737,526</u>	<u>703,439</u>
Net income/(expenditure)		104,239	32,220	136,459	156,196
Transfers between funds		1,700	(1,700)	-	-
Net movement in funds		<u>105,939</u>	<u>30,520</u>	<u>136,459</u>	<u>156,196</u>
Opening reserves at 1 April 2022		<u>976,493</u>	<u>31,680</u>	<u>1,008,173</u>	<u>851,977</u>
Closing reserves at 31 March 2023		<u>1,082,432</u>	<u>62,200</u>	<u>1,144,632</u>	<u>1,008,173</u>

The charitable company has no recognised gains or losses other than the results for the year as set out above.

All operations are classed as continuing.

The notes on pages 15 to 24 form part of these financial statements.

**Sunderland Carers Centre
Balance Sheet
as at 31 March 2023**

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible assets	11		122,917		123,347
Current Assets					
Debtors	12	107,781		283,529	
Cash at bank and in hand		1,053,087		920,534	
		<u>1,160,868</u>		<u>1,204,063</u>	
Creditors: amounts falling due within one year	13	139,153		319,237	
				<u></u>	
Net Current Assets					884,826
			<u>1,021,715</u>		
Total Assets Less Total Liabilities			<u>1,144,632</u>		<u>1,008,173</u>
Represented by:					
Unrestricted funds	15				
General fund		579,515		533,146	
Designated fund		502,917	1,082,432	<u>443,347</u>	976,493
				<u></u>	
Restricted funds	15		62,200		31,680
			<u>1,144,632</u>		<u>1,008,173</u>

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

Signed on behalf of the Trustees:

Trustee



Print Name

GRAHAM BURT

Trustee



M L BURT

Print Name

30/11/23

Date

The notes on pages 15 to 24 form part of these financial statements

Sunderland Carers Centre

Cash Flow Statement

for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net movement in funds for the reporting period (as per the statement of financial activities)	136,459	156,196
<i>Adjustment for:</i>		
Depreciation charges	13,229	18,206
Other interest receivable and similar income	(363)	(17)
<i>Changes in:</i>		
Trade and other debtors	175,748	157,927
Trade and other creditors	(180,084)	5,593
Net cash provided by (used in) operating activities	<u>144,989</u>	<u>337,905</u>
Cash flows from investing activities		
Interest received from investments	363	17
Purchase of PPE	(12,799)	(5,836)
Net cash provided by (used in) investing activities	<u>(12,436)</u>	<u>(5,819)</u>
Cash flows from financing activities		
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	132,553	332,086
Cash and cash equivalents at the beginning of the reporting period	920,534	588,448
Cash and cash equivalents at the end of the reporting period	<u>1,053,087</u>	<u>920,534</u>

The notes on pages 15 to 24 form part of these financial statements

Notes to the Financial Statements

for the year ended 31 March 2023

1 General Information

The company is a private company limited by guarantee, registered in England and Wales, as well as being a registered charity. The address of the registered office is Sunderland Carers Centre, Thompson Park, Thompson Road, Sunderland, Tyne & Wear, SR1 3LE.

2 Statement of Compliance

The financial statements have been prepared in compliance with the provisions of FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

3 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

a Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and the Charities Act 2011.

These financial statements are prepared in sterling which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

b Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c Incoming resources

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

Donations and grants are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Activities for generating funds relates to miscellaneous income such as from room hire, student placements and the provision of training and is recognised in the Statement of Financial Activities in the period to which it relates.

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.

d Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All expenditure is taken to be costs of charitable activities other than those classified on governance costs.

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

e Fixed assets

All fixed assets are initially recorded at cost.

Depreciation:

Depreciation is calculated to write off the cost, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods used are as follows:

Property Improvements	- 4% straight line
Fixtures and Fittings	- 15% straight line
Computer equipment	- 25%/33% straight line

f Taxation

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

g Financial Instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

h Operating Leases

Lease payments are recognised as an expense over the lease term on a straight line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term on a straight-line basis.

i Defined contribution plans

Contributions to defined contributions plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

j Going concern

There are no material uncertainties about the charity's ability to continue.

4 Donations and legacies

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations - Received	<u>9,530</u>	<u>432</u>	<u>9,962</u>	<u>5,154</u>

The income from donations comprise of £9,530 unrestricted (2022: £3,694) and £432 restricted (2022: £1,460).

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2023

5 Income from charitable activities

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Grants				
- Opening deferred income	190,000	71,863	261,863	267,000
- Opening accrued income	-	-	-	-
- Received	530,085	181,855	711,940	847,387
- Returned	-	-	-	(1,590)
- Closing deferred income	(100,000)	(17,751)	(117,751)	(264,863)
- Closing accrued income	-	3,200	3,200	-
Miscellaneous	4,408	-	4,408	5,094
	<u>624,493</u>	<u>239,167</u>	<u>863,660</u>	<u>853,028</u>

The income from charitable activities comprised £624,493 unrestricted (2022: £607,807) and £239,167 restricted (2022: £245,221)

6 Expenditure

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Charitable Activities				
Wages	412,522	146,386	558,908	521,327
Premises & Equipment	22,636	1,184	23,820	23,180
Communications	26,021	-	26,021	23,062
Training & Recruitment	2,082	-	2,082	4,306
Provisions & Activities	23,432	55,647	79,079	91,773
Legal & Professional	28,275	4,090	32,365	20,323
Depreciation	13,229	-	13,229	18,206
Other	1,950	72	2,022	1,262
	<u>530,147</u>	<u>207,379</u>	<u>737,526</u>	<u>703,439</u>

Expenditure on charitable activities comprised £530,147 unrestricted (2022: £488,438) and £207,379 restricted (2022: £215,001).

7 Net Surplus

	2023	2022
	£	£
Net surplus for the period is stated after charging:		
Depreciation	13,229	18,206
Auditor's remuneration for audit services	5,220	1,800
Auditor's remuneration for non audit services	10,315	9,216
	<u>28,764</u>	<u>29,222</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2023

8 Staff Costs and Numbers

	2023	2022
	£	£
Gross wages	500,026	478,964
Employers NIC	36,256	33,376
Employers pension	9,526	8,987
Redundancy	13,100	-
	<u>558,908</u>	<u>521,327</u>

No employees had employee benefits in excess of £60,000 (2022: 60,000). The average number of employees during the period was 24 (2022: 25).

9 Trustee remuneration and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022: £nil).

The key management personnel of the charity comprise the chief executive officer. The total employee benefits of the key management personnel of the charity were £43,105 (2022: £41,067).

10 Taxation

No provision has been made for taxation as the activities of the charitable company are deemed to be outside the scope of taxation because of its charitable status.

11 Fixed assets for use by the charity

	Property Improvements	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 April 2022	193,865	82,461	21,761	298,087
Additions	-	11,099	1,700	12,799
Disposals	-	-	-	-
At 31 March 2023	<u>193,865</u>	<u>93,560</u>	<u>23,461</u>	<u>310,886</u>
Depreciation				
At 1 April 2022	76,575	77,520	20,645	174,740
Charge for the year	7,755	5,565	(91)	13,229
Disposals	-	-	-	-
At 31 March 2023	<u>84,330</u>	<u>83,085</u>	<u>20,554</u>	<u>187,969</u>
Net Book Value				
At 31 March 2023	<u>109,535</u>	<u>10,475</u>	<u>2,907</u>	<u>122,917</u>
At 31 March 2022	<u>117,290</u>	<u>4,941</u>	<u>1,116</u>	<u>123,347</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2023

12	Debtors: amounts falling due within one year	2023	2022
		£	£
	Prepayments and accrued income	7,716	7,529
	Other debtors	100,065	276,000
		<u>107,781</u>	<u>283,529</u>
13	Creditors: amounts falling due within one year	2023	2022
		£	£
	Accruals & deferred income	130,878	270,841
	PAYE & NIC	-	8,719
	Credit card	421	29
	Other creditors	542	373
	Trade creditors	7,312	39,275
		<u>139,153</u>	<u>319,237</u>
14	Operating Lease Commitments		
	The following operating lease payments are committed to being paid	2023	2022
		£	£
	Payable in		
	Less than one year	2,739	3,134
	Between one and five years	4,258	6,522
	More than five years	<u>-</u>	<u>475</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2023

15	Fund Details	At 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfer between funds £	At 31 March 2023 £
	Restricted					
	Groves Family Foundation	-	33	(33)	-	-
	Info, Advice & Support Service	-	120,000	(120,000)	-	-
	NHS CCG & Together for Children					
	- Summer Short Breaks	-	18,000	(18,000)	-	-
	Together For Children - Engagement Role	-	25,000	(25,000)	-	-
	NHS England - Commitment to Carers	25,000	-	(4,986)	-	20,014
	Sunderland Culture - Young Carers					
	Activities	1,680	-	(816)	-	864
	Sunderland Culture - Parent Carer Forum	5,000	-	(250)	-	4,750
	Activities Grant - Fun Fund	-	4,113	(4,113)	-	-
	Young Carers Activities	-	35,000	(600)	-	34,400
	Pre Frailty & Social Isolation	-	18,240	(18,240)	-	-
	Arc Project	-	15,523	(13,351)	-	2,172
	Sunderland Former Players	-	400	(400)	-	-
	Greggs Foundation	-	90	(90)	-	-
	Kavli Trust Award - Wellness Project	-	3,200	(1,500)	(1,700)	-
		<u>31,680</u>	<u>239,599</u>	<u>(207,379)</u>	<u>(1,700)</u>	<u>62,200</u>
	Unrestricted					
	General fund	533,146	634,386	(516,918)	(71,099)	579,515
	Designated capital fund	123,347	-	(13,229)	12,799	122,917
	Designated contingency fund	320,000	-	-	60,000	380,000
		<u>1,008,173</u>	<u>873,985</u>	<u>(737,526)</u>	<u>-</u>	<u>1,144,632</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2023

Fund Details - Movement in Previous Year

	At 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfer between funds £	At 31 March 2022 £
Restricted					
Groves Family Foundation	-	1,460	(1,460)	-	-
Info, Advice & Support Service	-	130,000	(130,000)	-	-
NHS CCG & Together for Children					
- Summer Short Breaks	-	26,646	(26,646)	-	-
Sunderland Council - Winter Carers Grant	-	995	(995)	-	-
Together For Children - Engagement Role	-	25,000	(25,000)	-	-
NHS CCG - Ageing Well Grant	-	30,000	(30,000)	-	-
Project Business Solutions - mobile contract	-	900	(900)	-	-
NHS England - Commitment to Carers	-	25,000	-	-	25,000
Sunderland Culture - Young Carers Activities	-	1,680	-	-	1,680
Sunderland Culture - Parent Carer Forum	-	5,000	-	-	5,000
	-	246,681	(215,001)	-	31,680
Unrestricted					
General fund	396,260	612,954	(470,232)	(5,836)	533,146
Designated capital fund	135,717	-	(18,206)	5,836	123,347
Designated contingency fund	320,000	-	-	-	320,000
	<u>851,977</u>	<u>859,635</u>	<u>(703,439)</u>	<u>-</u>	<u>1,008,173</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2023

Name of restricted fund	Description, nature and purpose of fund
Groves Family Foundation Info, Advice & Support Service	Funds for a garden project. Provides enhanced support targeting complex casework and engagement of young people and children from key groups, specifically utilising a helpline and online presence.
NHS CCG and Together for Children – Summer Short Breaks	Administrators of Grant available to parents/carers of children aged 0-17 with special educational needs in the City of Sunderland. Grants available for the young person to access leisure, health and wellbeing activities.
Sunderland Council – Winter Carers Grant	Provided a “Reach Out” Project for carers to increase social inclusion and support those carers in need in the prior year. Carers will receive an activity/wellbeing pack, to support carers wellbeing to enable them to continue in their caring role and promote better health outcomes for themselves and the person they care for.
Together for Children – Engagement Role	Provide a Young Carer and Family Engagement Service which will act as a link in developing partnerships and embed carer focused approaches within organisations through the City of Sunderland.
NHS CCG - Ageing Well Grant	Provided carer support in a pilot for the west locality in the prior year. Joint commissioning with Age UK, Sunderland Carers Centre and smaller VCS organisations to fund projects in the West of Sunderland to engage with anyone aged 50+ who is lonely or isolated. Engage with carers through outreach, one-to-one, group activities, offer local projects, activities and opportunities through community based work.
Project Business Solutions	Contribution to mobile phone costs in the prior year.
NHS England – Commitment to Carers	Bespoke pilot carers support offer for those caring for someone post discharge. We will work with hospital discharge teams to develop a direct robust referral pathway for carers as part of the discharge planning.
Sunderland Culture – Young Carers Activities	Social prescribing pilot project. Funding given to support an extra offer for carers which allowed us to organise extra activities with external providers for our partners and ourselves to signpost carers into.

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2023

Sunderland Culture - Parent Carer Forum	Programme for activities to respond to consultation with parent carer forum.
Activities Grant - Fun Fund	Funds received from Together for Children towards activities or a resource linked to wellbeing.
Young Carers Activities	Funds received towards various activities such as day trips (theatre, cinema, bowling etc) and in house activities (crafts, cooking etc).
Pre Frailty & Social Isolation	Funds received to reduce loneliness and social isolation in the Council's Coalfield Area Committee.
Arc Project	Research project with Sunderland University on how COVID-19 identified ways carers accessed support services. Sunderland Carers Centre did the research and the University collated the results.
Sunderland Former Players	Young Carers donation towards a bowling trip.
Greggs Foundation	Grant received towards a bed for a young carer.
Kavli Trust Award - Wellness Project	£15,000 was awarded from Primula to be used for the wellbeing of carers such as a wellbeing lounge, materials and facilitator fees of wellbeing activities.
Name of unrestricted fund	Description, nature and purpose of fund
General fund	
Designated funds:	a) Capital fund represents the net book value of tangible fixed assets owned by the charity. b) Contingency fund to allow for six months closure process should funding suddenly cease.

16 Analysis of Total Funds

	Unrestricted Funds £	Restricted Funds £	2023 £
Analysis by type of asset and liability			
Fixed Assets	122,917	-	122,917
Net Current Assets	959,515	62,200	1,021,715
	<u>1,082,432</u>	<u>62,200</u>	<u>1,144,632</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2023

16 Analysis of Total Funds (continued)

Analysis of Total Funds – movement in previous year	Unrestricted Funds £	Restricted Funds £	2022 £
Analysis by type of asset and liability			
Fixed Assets	123,347	-	123,347
Net Current Assets	853,146	31,680	884,826
	<u>976,493</u>	<u>31,680</u>	<u>1,008,173</u>

17 Related Party Transactions

There were no related party transactions incurred during the year ended 2023 (2022 : £Nil) and £Nil was outstanding to related parties at the balance sheet date (2022 : £Nil).

Accounts

**Sunderland Carers Centre
(Limited by Guarantee)**

Financial Statements

For the Year Ended 31 March 2022

Sunderland Carers Centre

Legal and Administrative Details

for the year ended 31 March 2022

Trustees: J Wilson
M L Brewster
S Gee
J Pace
A Johnstone
Dr Straughair
G Burt (appointed 23/09/2021)

Registered Office: Sunderland Carers Centre
Thompson Park
Thompson Road
Sunderland
Tyne and Wear
SR5 1SF

Bankers: HSBC Bank plc
Unit 49-51
The Bridges Shopping Centre
Sunderland
Tyne and Wear
SR1 3LE

Solicitors: Muckle LLP
Time Central
32 Gallowgate
Newcastle upon Tyne
NE1 4BF

Auditor: Torgersens
Somerford Buildings
Norfolk Street
Sunderland
SR1 1EE

Persons responsible for day to day management: Amanda Brown - CEO

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2022

Sunderland Carers Centre is a Charitable Company which was registered as a Charity on 23 March 2007, Charity Number 1118502 and was incorporated on 9 June 2006, Company Number 05842011.

Sunderland Carers Centre is in touch with more carers than ever before, with over 11,633 carers, 8,468 of whom are adult carers, 2,281 parent carers and 884 young carers.

In the past year the centre received 1,030 new referrals of which 748 were adult carers, 164 parent carers, and 118 young carers. The centre continues to offer a 'whole family approach' to support all members of a family where carers exist.

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (effective October 2019) in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

Trustees

The Trustees acting during the period were

Venerable S Bain	Clerk in Holy Orders - Chairman (Resigned 23 September 2021)
M Brewster	Carer
J Wilson	Ex Voluntary Sector Worker
S Stoneham	Ex Voluntary Sector Worker (Resigned 28 June 2021)
S Gee	Technical Director (NTW)
J Pace	Practice Manager
M Walker	(Resigned 23 August 2021)
A Johnstone	- Treasurer
Dr Straughair	
G Burt	(Appointed 23 September 2021)

Registered Office

Sunderland Carers Centre
Thompson Park
Thompson Road
Sunderland
Tyne & Wear
SR5 1SF

Auditors

Torgersens are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2022

Statement as to disclosure of information to auditors

So far as the Trustees are aware, there is no relevant information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sunderland Carers Centre (Limited by Guarantee) is registered with the Charity Commission as a fund raiser and service provider, registered number 1118502.

The charitable company is governed by the Memorandum and Articles of Association with the appointment of Trustees, Officer Trustees and Custodian Trustees. The general body of Trustees meet bi-monthly.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Practice.

Company Law requires the Trustees to prepare the financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Recruitment and appointment of new Trustees

Sunderland Carers Centre continually looks to strengthen the board of Trustees to ensure the board is equipped to manage and plan for the future of carer support services in the City of Sunderland.

The Article of Memorandum states that the board should be made up of 50% Trustees whom have personal caring duties. This is achieved through a wide process where the Trustees meet the CEO and Chair of the board to establish the suitability of potential Board Members. All new Trustees are provided with a wide varied induction into the organisation. The new Trustees also meet staff within the organisation to establish areas of interest.

Induction and training of new Trustees

As an introduction, new Trustees are provided with details of the services provided, copies of the minutes of recent meetings, the latest audited accounts and a copy of the publication "Responsibilities of Charity Trustees" issued by the Charity Commission.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2022

Organisational structure

All major operational and strategic decision are made via the Board of Trustees. The Board meets every two months and considers various areas of development identified by the Chief Executive Officer. A subgroup of board members also meets to discuss areas of development to be considered by the full board of Trustees. The Charity has a regular Staff and Board Members Away Day. This meeting sets out the operational issues that staff can raise and how the Board needs to consider the issues in the forward strategic planning. The board also have two members available as nominated staff liaison officers offering a direct link between team members and Trustees in relation to feedback, areas of concern, issues that team members do not feel have been addressed appropriately etc.

Reserves Policy

Note 15 to the financial statements shows the retained surplus attributable to the various funds.

The Trustees consider all restricted funds projects fulfilled at the balance sheet date leaving a surplus unrestricted available to cover future activities including any unexpected costs.

The Trustees have agreed a six-month sustainability plan to ensure a robust exit strategy should funding cease. £320,000 has been ring fenced in a contingency fund.

The unrestricted free reserves at 31 March 2022 amounted to £533,146.

Risk Management

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied and steps are in place to mitigate the exposure to major risks.

OBJECTIVES AND ACTIVITIES

Opportunities for volunteers:

National government restrictions and workplace guidance as a direct response to COVID has significantly impacted upon the opportunities that the charity has been able to offer to volunteers throughout the year. Most volunteers registered with us have remained in regular contact with the charity, during periods of a relaxation of COVID restriction's walk leader volunteers organised small group guided walks for carers which was invaluable in supporting carers to re-integrate back into their local community.

Cath Philipson, Volunteer Co-ordinator will retire from the organisation in April 2022, during her time in the role Cath has developed a robust recruitment, training and support programme for volunteers. This will now be led by the Senior Management Team who will work closely with members of the team interested in developing supervision and leadership skills to access continuous professional development and effectively peer mentor a volunteer.

The management team will work with existing volunteers to re-integrate them into roles once it is safe to do so, as well as recruiting and training new volunteers to develop work delayed by the pandemic, such as the 'Within Reach' project, for older carers who require ongoing listening ear support. A 'Within Reach Worker' will be recruited to lead on this area of work.

The objectives of the charity are to relieve the elderly, sick or people with disabilities in the City of Sunderland by providing support, advice and information to those responsible for their care.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2022

In practice, Sunderland Carers Centre works directly with carers to provide information, advice, and a listening ear and support at formal and informal meetings, encouragement and support to Carers groups, opportunities for carers to try to influence policy, opportunities for carers to comment on service provision, training for carers and people who work with carers and special opportunities.

The Trustees have had regard to the Charity's Commission guidance on their legal duty on public benefit, and are satisfied that the Charity delivers public benefit, and due regard is paid to the guidance on public benefit when deciding on what new projects the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Sunderland Carers Centre is now in touch with more carers than ever before, over 8,260 adult carers, over 2,130 parent carers and 840 young carers.

In the past year the centre received 912 new referrals for adult and parent carers, and 118 new referrals for young carers, which in total is a slight increase from the previous year, but again reflects the impact of the COVID pandemic. The organisation anticipates a significant increase in referrals and demand for provision following further relaxation of restrictions. The centre strives to offer a 'whole family approach' to support all members of a family where carers exist, with 82% of all one to one support being listening ear reflecting the challenging situations carers have experienced.

As with last year this has been an exceptionally challenging and frightening time for carers, not only have the restrictions of the COVID pandemic meant that carers continue to be disconnected from their support networks and access to services, but the longevity of the pandemic has rendered carers exhausted in their caring role. Nationally the essential support provided by carers has been valued at £132 billion a year, without which our health and social care systems could not have survived.

Sunderland Carers Centre has continued to work to full capacity throughout the lockdown period's and changing restrictions, continuing to offer key services as well as adapting ways of working to ensure that carers are effectively supported during this time of crisis, thus avoiding breakdown in the caring role.

This has included, though not exclusive to the following areas of provision, online and telephone information, advice and guidance service, one to one telephone; virtual and email support, social media information and support; online activities in a variety of formats, as well as continuing services to identify vulnerable carers and carers in need; welfare visits and activity and goody bags incorporating welfare visits for young and adult carers.

The time throughout the pandemic has highlighted the positive benefits to carers of the embedding of a whole family approach throughout the organisation, ensuring seamless access to effective support mechanisms for all carers. Through our single point of access Carers are able to efficiently access services which meet their individual family circumstances without having to explore a range of services and referral pathways.

Sunderland Carers Centre has worked in close partnership with Sunderland City Council and Sunderland Clinical Commissioning Group to ensure a wholistic approach to carers support services and strategic development within the city, whilst adapting service delivery and provision to meet carers needs within national restrictions. Carers have reported that the information, advice, ongoing practical and emotional support provided by the organisation has been vital in supporting them through this period of additional pressure, further isolation and continued uncertainty.

Sunderland Carers Centre has continued to develop and deliver the Special Educational Needs and Disability Advice and Support Service (SENDIASS) a statutory responsibility to provide information, advice and support to parents and carers of children and young people who have or may have, special education needs and/or disabilities and young people themselves. This year Sunderland City Council and Sunderland Clinical Commissioning Group have secured joint commissioning arrangements in line with national standards, the service will now appoint a dedicated SENDIASS Manager.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2022

The Trustees believe the organisation has performed well in the year ended 2022. Projects have been delivered successfully within the terms of the funding realised. The Trustees believe the charitable company to be in a strong financial position to continue to fulfil its objectives.

Public Benefit Statement

Due regard has been paid to the public benefit guidance published by the Charity Commission.

SIGNIFICANT FUNDING

1 The Better Care Fund – A pooled budget from Sunderland Clinical Commissioning Group and Sunderland City Council which supports examples of the following activities:

Caring with Confidence – To provide core training to support carers and their families

Carers in Primary Care – To support training, administrative and guidance activities resulting from GP referrals to the Centre

BME Carers Engagement and Support– To develop a range of mechanisms in order to enable access to all BME Communities across Sunderland, and to recognise carers within their communities

Parent Carer Engagement – To provide advice and support for parent carers to ensure they are able to access appropriate services

Young Carers – To recognise, support Young Carers to develop their own interests and aspirations outside of the caring role. To also work with partner agencies to support Young Carers in their organisations particularly

Education

Carers Assessments – To work closely with Sunderland City Council to deliver and complete Carers Assessments

2 SENDIASS

To provide information, advice and support to parents and carers of children and young people who have or may have, special educational needs and/or disabilities and young people themselves.

Signed by order of trustees

Trustee

Print Name

Trustee

Print Name

Date_____

**Auditors Report to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2022**

Opinion

We have audited the financial statements of The Sunderland Carers Centre for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, cash flow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charity's affairs as at 31 March 2022 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2022**

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2022**

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity 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 is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit with regards to fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with those charged with governance.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements which applied to the entity, which we deemed to be the entity's Constitution and Bye-laws and the Statement of Recommended Practice: Accounting reporting by Charities and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).
- We obtained an understanding of how the entity complies with these requirements by reviewing their treatment of transactions, reviewing minutes of meetings and discussing compliance with members.
- The risk of material misstatement of the financial statements due to fraud or error was assessed, and we deemed the entity to be low risk. We considered how fraud may occur within the financial statements and identified that the receipt of grants and donations were susceptible to fraud or error. We designed our audit work to test the controls in place regarding the processing of these transactions and how these controls are capable of preventing or detecting fraud or error.
- We inquired of management and those charged with governance.

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2022**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2022**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of Report

This report is made solely to the charity's principals, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of the act. Our audit work has been undertaken so that we might state to the charity's principals 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 charity and the charity's principals as a body, for our audit work, for this report, or for the opinions we have formed.

Somerford Buildings
Norfolk Street
Sunderland
SR1 1EE

Date:

DAVID JOHNSON BA FCA
(Senior Statutory Auditor)
For and on behalf of
TORGERSENS
Chartered Accountants
& Statutory Auditor

Sunderland Carers Centre

Statement of Financial Activities

for the year ended 31 March 2022

	Notes	General Funds £	Restricted Funds £	2022 £	2021 £
Income and endowments					
Donations and legacies	4	3,694	1,460	5,154	1,220
Income from charitable activities	5	607,807	245,221	853,028	778,335
Income from investments		17	-	17	121
Other income		1,436	-	1,436	776
Total income and endowments		<u>612,954</u>	<u>246,681</u>	<u>859,635</u>	<u>780,452</u>
Expenditure on charitable activities	6	<u>488,438</u>	<u>215,001</u>	<u>703,439</u>	<u>709,351</u>
Net income/(expenditure)		124,516	31,680	156,196	71,101
Transfers between funds		-	-	-	-
Net movement in funds		<u>124,516</u>	<u>31,680</u>	<u>156,196</u>	<u>71,101</u>
Opening reserves at 1 April 2021		851,977	-	851,977	780,876
Closing reserves at 31 March 2022		<u>976,493</u>	<u>31,680</u>	<u>1,008,173</u>	<u>851,977</u>

The charitable company has no recognised gains or losses other than the results for the year as set out above.

All operations are classed as continuing.

The notes on pages 15 to 23 form part of these financial statements.

**Sunderland Carers Centre
Balance Sheet
as at 31 March 2022**

	Notes	£	2022 £	£	2021 £
Fixed Assets					
Tangible assets	11		123,347		135,717
Current Assets					
Debtors	12	283,529		441,456	
Cash at bank and in hand		920,534		588,448	
		<u>1,204,063</u>		<u>1,029,904</u>	
Creditors: amounts falling due within one year	13	319,237		313,644	
		<u></u>		<u></u>	
Net Current Assets			884,826		716,260
Total Assets Less Total Liabilities			<u>1,008,173</u>		<u>851,977</u>
Represented by:					
Unrestricted funds	15				
General fund		533,146		396,260	
Designated fund		<u>443,347</u>	976,493	<u>455,717</u>	851,977
Restricted funds	15		31,680		-
			<u>1,008,173</u>		<u>851,977</u>

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

Signed on behalf of the Trustees:

Trustee

Print Name

Trustee

Print Name

Date

The notes on pages 15 to 23 form part of these financial statements

Sunderland Carers Centre

Cash Flow Statement

for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net movement in funds for the reporting period (as per the statement of financial activities)	156,196	71,101
<i>Adjustment for:</i>		
Depreciation charges	18,206	16,810
Other interest receivable and similar income	(17)	(121)
<i>Changes in:</i>		
Trade and other debtors	157,927	(397,623)
Trade and other creditors	5,593	267,428
Net cash provided by (used in) operating activities	<u>337,905</u>	<u>(42,405)</u>
Cash flows from investing activities		
Interest received from investments	17	121
Purchase of PPE	(5,836)	(1,463)
Net cash provided by (used in) investing activities	<u>(5,819)</u>	<u>(1,342)</u>
Cash flows from financing activities		
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	332,086	(43,747)
Cash and cash equivalents at the beginning of the reporting period	588,448	632,195
Cash and cash equivalents at the end of the reporting period	<u>920,534</u>	<u>588,448</u>

The notes on pages 15 to 23 form part of these financial statements

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

1 General Information

The company is a private company limited by guarantee, registered in England and Wales, as well as being a registered charity. The address of the registered office is Sunderland Carers Centre, Thompson Park, Thompson Road, Sunderland, Tyne & Wear, SR1 3LE.

2 Statement of Compliance

The financial statements have been prepared in compliance with the provisions of FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

3 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

a Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and the Charities Act 2011.

These financial statements are prepared in sterling which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

b Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c Incoming resources

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

Donations and grants are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Activities for generating funds relates to miscellaneous income such as from room hire, student placements and the provision of training and is recognised in the Statement of Financial Activities in the period to which it relates.

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.

d Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All expenditure is taken to be costs of charitable activities other than those classified on governance costs.

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

e Fixed assets

All fixed assets are initially recorded at cost.

Depreciation:

Depreciation is calculated to write off the cost, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods used are as follows:

Property Improvements	- 4% straight line
Fixtures and Fittings	- 15% straight line
Computer equipment	- 25%/33% straight line

f Taxation

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

g Financial Instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

h Operating Leases

Lease payments are recognised as an expense over the lease term on a straight line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term on a straight-line basis.

i Defined contribution plans

Contributions to defined contributions plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

j Going concern

There are no material uncertainties about the charity's ability to continue.

4 Donations and legacies

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations - Received	<u>3,694</u>	<u>1,460</u>	<u>5,154</u>	<u>1,220</u>

The income from donations comprise of £3,694 unrestricted (2021: £1,220) and £1,460 restricted (2021: £nil).

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

5 Income from charitable activities

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Grants				
- Opening deferred income	267,000	-	267,000	-
- Opening accrued income	-	-	-	(15,252)
- Received	527,303	320,084	847,387	1,052,780
- Returned	(1,590)	-	(1,590)	-
- Closing deferred income	(190,000)	(74,863)	(264,863)	(267,000)
- Closing accrued income	-	-	-	-
Miscellaneous	5,094	-	5,094	7,807
	<u>607,807</u>	<u>245,221</u>	<u>853,028</u>	<u>778,335</u>

The income from charitable activities comprised £607,807 unrestricted (2021: £597,478) and £245,221 restricted (2021: £180,857)

6 Expenditure

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Charitable Activities				
Wages	366,327	155,000	521,327	557,308
Premises & Equipment	21,962	1,218	23,180	19,705
Communications	22,162	900	23,062	27,821
Training & Recruitment	4,306	-	4,306	2,007
Provisions & Activities	33,890	57,883	91,773	60,786
Legal & Professional	20,323	-	20,323	24,091
Depreciation	18,206	-	18,206	16,810
Other	1,262	-	1,262	823
	<u>488,438</u>	<u>215,001</u>	<u>703,439</u>	<u>709,351</u>

Expenditure on charitable activities comprised £488,438 unrestricted (2021: £528,494) and £215,001 restricted (2021: £180,857).

7 Net Surplus

	2022	2021
	£	£
Net surplus for the period is stated after charging:		
Depreciation	18,206	16,810
Auditor's remuneration for audit services	1,800	2,040
Auditor's remuneration for non audit services	9,216	8,450
	<u>29,222</u>	<u>27,300</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

8 Staff Costs and Numbers

	2022 £	2021 £
Gross wages	478,964	509,082
Employers NIC	33,376	38,555
Employers pension	8,987	9,671
	<u>521,327</u>	<u>557,308</u>

No employees had employee benefits in excess of £60,000 (2021: none). The average number of employees during the period was 25 (2021: 27).

9 Trustee remuneration and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021: £nil).

The key management personnel of the charity comprise the chief executive officer. The total employee benefits of the key management personnel of the charity were £41,067 (2021: £41,067).

10 Taxation

No provision has been made for taxation as the activities of the charitable company are deemed to be outside the scope of taxation because of its charitable status.

11 Fixed assets for use by the charity

	Property Improvements £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2021	193,865	81,229	20,007	295,101
Additions	-	4,082	1,754	5,836
Disposals	-	(2,850)	-	(2,850)
At 31 March 2022	<u>193,865</u>	<u>82,461</u>	<u>21,761</u>	<u>298,087</u>
Depreciation				
At 1 April 2021	68,820	72,384	18,180	159,384
Charge for the year	7,755	7,986	2,465	18,206
Disposals	-	(2,850)	-	(2,850)
At 31 March 2022	<u>76,575</u>	<u>77,520</u>	<u>20,645</u>	<u>174,740</u>
Net Book Value				
At 31 March 2022	<u>117,290</u>	<u>4,941</u>	<u>1,116</u>	<u>123,347</u>
At 31 March 2021	<u>125,045</u>	<u>8,845</u>	<u>1,827</u>	<u>135,717</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

12	Debtors: amounts falling due within one year	2022	2021
		£	£
	Prepayments and accrued income	7,529	1,798
	Other debtors	276,000	439,658
		<u>283,529</u>	<u>441,456</u>
13	Creditors: amounts falling due within one year	2022	2021
		£	£
	Accruals & deferred income	270,841	271,808
	PAYE & NIC	8,719	-
	Credit card	29	477
	Other creditors	373	399
	Trade creditors	39,275	40,960
		<u>319,237</u>	<u>313,644</u>
14	Operating Lease Commitments		
	The following operating lease payments are committed to being paid	2022	2021
		£	£
	Payable in		
	Less than one year	3,134	4,317
	Between one and five years	6,522	8,706
	More than five years	<u>475</u>	<u>1,426</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

15	Fund Details	At 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfer between funds £	At 31 March 2022 £
	Restricted					
	Groves Family Foundation	-	1,460	(1,460)	-	-
	Info, Advice & Support Service	-	130,000	(130,000)	-	-
	NHS CCG & Together for Children					
	- Summer Short Breaks	-	26,646	(26,646)	-	-
	Sunderland Council – Winter Carers Grant	-	995	(995)	-	-
	Together For Children – Engagement Role	-	25,000	(25,000)	-	-
	NHS CCG - Ageing Well Grant	-	30,000	(30,000)	-	-
	Project Business Solutions – mobile contract	-	900	(900)	-	-
	NHS England – Commitment to Carers	-	25,000	-	-	25,000
	Sunderland Culture – Young Carers Activities	-	1,680	-	-	1,680
	Sunderland Culture – Parent Carer Forum	-	5,000	-	-	5,000
		-	246,681	(215,001)	-	31,680
	Unrestricted					
	General fund	396,260	612,954	(470,232)	(5,836)	533,146
	Designated capital fund	135,717	-	(18,206)	5,836	123,347
	Designated contingency fund	320,000	-	-	-	320,000
		<u>851,977</u>	<u>859,635</u>	<u>(703,439)</u>	<u>-</u>	<u>1,008,173</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

Fund Details – Movement in Previous Year

	At 1 April 2020 £	Incoming Resources £	Resources Expended £	Transfer between funds £	At 31 March 2021 £
Restricted					
Children in Need - Young Carers	-	2,500	(2,500)	-	-
Info, Advice & Support Service	-	87,882	(87,882)	-	-
Carers Trust – Planning for Tomorrow	-	1,590	(1,590)	-	-
Together For Children – Engagement Role	-	25,000	(25,000)	-	-
Rayne Foundation	-	10,000	(10,000)	-	-
NHS Sunderland CCG – Young Carers	-	50,000	(50,000)	-	-
Student Fees	-	1,925	(1,925)	-	-
Job Retention Scheme	-	776	(776)	-	-
Carers Trust – Ambassador Training	-	3,121	(3,121)	-	-
Sunderland Council - Coalfields	-	(1,937)	1,937	-	-
	-	180,857	(180,857)	-	-
Unrestricted					
General fund	321,525	599,595	(511,684)	(13,176)	396,260
Designated capital fund	151,064	-	(16,810)	1,463	135,717
Designated contingency fund	308,287	-	-	11,713	320,000
	<u>780,876</u>	<u>780,452</u>	<u>(709,351)</u>	<u>-</u>	<u>851,977</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

Name of restricted fund	Description, nature and purpose of fund
Groves Family Foundation	Funds for a garden project.
Info, Advice & Support Service	Provides enhanced support targeting complex casework and engagement of young people and children from key groups, specifically utilising a helpline and online presence.
Children in Need -Young Carers	Provide services to children aged 5+ and young people who care for others in Sunderland, to support delivery of the wider carers strategy.
NHS CCG and Together for Children – Summer Short Breaks	Administrators of Grant available to parents/carers of children aged 0-17 with special educational needs in the City of Sunderland. Grants available for the young person to access leisure, health and wellbeing activities.
Sunderland Council – Winter Carers Grant	Provide a “Reach Out” Project for carers to increase social inclusion and support those carers in need. Carers will receive an activity/wellbeing pack, to support carers wellbeing to enable them to continue in their caring role and promote better health outcomes for themselves and the person they care for.
Together for Children – Engagement Role	Provide a Young Carer and Family Engagement Service which will act as a link in developing partnerships and embed carer focused approaches within organisations through the City of Sunderland
NHS CCG - Ageing Well Grant	Provide carer support in a pilot for the west locality. Joint commissioning with Age UK, Sunderland Carers Centre and smaller VCS organisations to fund projects in the West of Sunderland to engage with anyone aged 50+ who is lonely or isolated. Engage with carers through outreach, one-to-one, group activities, offer local projects, activities and opportunities through community based work.
Project Business Solutions	Contribution to mobile phone costs.
NHS England – Commitment to Carers	Bespoke pilot carers support offer for those caring for someone post discharge. We will work with hospital discharge teams to develop a direct robust referral pathway for carers as part of the discharge planning.
Sunderland Culture – Young Carers Activities	Social prescribing pilot project. Funding given to support an extra offer for carers which allowed us to organise extra activities with external providers for our partners and ourselves to signpost carers into.
Carers Trust – Ambassador Training	To develop a Young Carer and Parent Ambassador programme.

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2022

Sunderland Culture - Parent Carer Forum	Programme for activities to respond to consultation with parent carer forum.
Carers Trust - Planning for tomorrow	Provide support services that will address uncertainty facing Carers.
Rayne Foundation	Provide services to young people who care for others, to support delivery of the wider carers strategy.
Sunderland Council - Coalfields	To undertake a Call For Project to reduce loneliness and social isolation in the Council's Coalfield Area Committee.
NHS Sunderland CCG - Young Carers	Provide services to young people who care for others, to support delivery of the wider carers strategy.
Student Fees	For the provision of student costs.
Job Retention Scheme	Funds received via the government Corona Virus Job Retention Schemes for wages of furloughed members of staff.
Name of unrestricted fund	Description, nature and purpose of fund
General fund	
Designated funds:	a) Capital fund represents the net book value of tangible fixed assets owned by the charity. b) Contingency fund to allow for six months closure process should funding suddenly cease.

16 Analysis of Total Funds

	Unrestricted Funds £	Restricted Funds £	2022 £
Analysis by type of asset and liability			
Fixed Assets	123,347	-	123,347
Net Current Assets	853,146	31,680	884,826
	<u>976,493</u>	<u>31,680</u>	<u>1,008,173</u>
Analysis of Total Funds - movement in previous year	Unrestricted Funds £	Restricted Funds £	2021 £
Analysis by type of asset and liability			
Fixed Assets	135,717	-	135,717
Net Current Assets	716,260	-	716,260
	<u>851,977</u>	<u>-</u>	<u>851,977</u>

17 Related Party Transactions

There were no related party transactions incurred during the year ended 2022 (2021 : £Nil) and £Nil was outstanding to related parties at the balance sheet date (2021 : £Nil).

Sunderland Carers Centre

Detailed Statement of Financial Activities

for the year ended 31 March 2022

	2022 £	2021 £
INCOMING RESOURCES		
Income from charitable activities		
CCG & TFC Summer Short Breaks	27,641	-
Better Care Fund Grants	267,000	267,000
Sunderland City Council - Innovations Grants	326,000	320,000
NHS CCG - Ageing Well Grant	30,000	-
Children in Need Grant	-	2,500
Sunderland Culture – Young Carers Activities	1,680	-
Sunderland Council - Coalfields	-	(1,937)
Information, Advice & Support Service	130,000	87,882
Student Fees	-	1,925
Sunderland Culture – Parent Carer Forum	5,000	-
NHS England – Commitment to Carers	25,000	-
Covid Grants	11,243	-
Sunderland University	60	-
Miscellaneous Income	5,094	6,754
Project Business Solutions	900	-
Hidden Carers	-	4,500
Together For Children – Engagement Role	25,000	25,000
Carers Trust	(1,590)	4,711
Rayne Foundation	-	10,000
Young Carers Mental Health	-	50,000
	<u>853,028</u>	<u>778,335</u>
Donations and legacies		
Donations	5,154	1,220
Investment income		
Bank Interest	17	121
Other income		
HMRC JRS	1,436	776
TOTAL INCOMING RESOURCES	<u>859,635</u>	<u>780,452</u>
TOTAL RESOURCES EXPENDED – per schedule	<u>703,439</u>	<u>709,351</u>
NET SURPLUS/(DEFICIT)	<u>156,196</u>	<u>71,101</u>

This page does not form part of the statutory financial statements

Sunderland Carers Centre

Notes to the Detailed Statement of Financial Activities

for the year ended 31 March 2022

	£	2022 £	2021 £
RESOURCES EXPENDED			
Charitable activities			
Grants Payable	995		
Training Projects	-		
Young Carers Activities	2,742		
Mental Health Award	-		
Local Projects	30,241		
Awards	<u>57,795</u>	91,773	60,786
DBS/CRB Checks	849		
Advertising	315		
Recruitment Expenses	2,892		
Staff Training	<u>250</u>	4,306	2,007
Rent	-		
Rates & Water	2,245		
Heat & Light	3,356		
Printing, Postage & Stationery	5,905		
Repairs & Renewals	662		
Cleaning	531		
Premises Expenses	8,918		
Insurance	<u>1,563</u>	23,180	19,705
Travelling	81		
Venue Hire	110		
Conference Fees	-		
Telephone	12,231		
Computer Costs	<u>10,640</u>	23,062	27,821
Refreshments	134		
Sundry Expenses	965		
Bank Charges	<u>163</u>	1,262	823
Staff Salaries	478,964		
Redundancy Provision	-		
Employers NI	33,376		
Employers pension	<u>8,987</u>	521,327	557,308
Audit Fees	1,800		
Accountancy Fees	9,216		
Professional Fees	<u>9,307</u>	20,323	24,091
Depreciation		18,206	16,810
TOTAL RESOURCES EXPENDED		<u>703,439</u>	<u>709,351</u>

This page does not form part of the statutory financial statements

Accounts

**Sunderland Carers Centre
(Limited by Guarantee)**

Financial Statements

For the Year Ended 31 March 2021

Sunderland Carers Centre

Legal and Administrative Details

for the year ended 31 March 2021

Trustees: Venerable S Bain - Chairman
J Wilson
M L Brewster
S Stoneham
S Gee
J Pace
A Johnstone
Dr Straughair
M Walker

Registered Office: Sunderland Carers Centre
Thompson Park
Thompson Road
Sunderland
Tyne and Wear
SR5 1SF

Bankers: HSBC Bank plc
Unit 49-51
The Bridges Shopping Centre
Sunderland
Tyne and Wear
SR1 3LE

Solicitors: Muckle LLP
Time Central
32 Gallowgate
Newcastle upon Tyne
NE1 4BF

Auditor: Torgersens
Somerford Buildings
Norfolk Street
Sunderland
SR1 1EE

Persons responsible for day to day management: Amanda Brown – CEO

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2021

Sunderland Carers Centre is a Charitable Company which was registered as a Charity on 23 March 2007, Charity Number 1118502 and was incorporated on 9 June 2006, Company Number 05842011.

Sunderland Carers Centre is in touch with more carers than ever before, with over 8,260 adult carers, over 2,130 parent carers and 840 young carers.

In the past year the centre received 829 new referrals for adult and parent carers, and 125 new referrals for young carers. The centre continues to offer a 'whole family approach' to support all members of a family where carers exist.

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (effective October 2019) in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

Trustees

The Trustees acting during the period were

Venerable S Bain	Clerk in Holy Orders -Chairman
C Freeman	Carer -Resigned 4 November 2020
M Brewster	Carer
J Wilson	Ex Voluntary Sector Worker
J Gray	Ex Sunderland City Council Employee – Vice Chairman -Resigned 4 November 2020
S Stoneham	Ex Voluntary Sector Worker
S Gee	Technical Director (NTW)
J Pace	Practice Manager
M Walker	
A Johnstone	Appointed 4 November 2020
Dr Straughair	Appointed 18 March 2021

Registered Office

Sunderland Carers Centre
Thompson Park
Thompson Road
Sunderland
Tyne & Wear
SR5 1SF

Auditors

Torgersens are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2021

Statement as to disclosure of information to auditors

So far as the Trustees are aware, there is no relevant information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sunderland Carers Centre (Limited by Guarantee) is registered with the Charity Commission as a fund raiser and service provider, registered number 1118502.

The charitable company is governed by the Memorandum and Articles of Association with the appointment of Trustees, Officer Trustees and Custodian Trustees. The general body of Trustees meet bi-monthly.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Practice.

Company Law requires the Trustees to prepare the financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Recruitment and appointment of new Trustees

Sunderland Carers Centre continually looks to strengthen the board of Trustees to ensure the board is equipped to manage and plan for the future of carer support services in the City of Sunderland.

The Article of Memorandum states that the board should be made up of 50% Trustees whom have personal caring duties. This is achieved through a wide process where the Trustees meet the CEO and Chair of the board to establish the suitability of potential Board Members. All new Trustees are provided with a wide varied induction into the organisation. The new Trustees also meet staff within the organisation to establish areas of interest.

Induction and training of new Trustees

As an introduction, new Trustees are provided with details of the services provided, copies of the minutes of recent meetings, the latest audited accounts and a copy of the publication "Responsibilities of Charity Trustees" issued by the Charity Commission.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2021

Organisational structure

All major operational and strategic decision are made via the Board of Trustees. The Board meets every two months and considers various areas of development identified by the Chief Executive Officer. A sub group of board members also meets to discuss areas of development to be considered by the full board of Trustees. The Charity has a regular Staff and Board Members Away Day. This meeting sets out the operational issues that staff can raise and how the Board needs to consider the issues in the forward strategic planning. The board also have two members available as nominated staff liaison officers offering a direct link between team members and Trustees in relation to feedback, areas of concern, issues that team members do not feel have been addressed appropriately etc.

Reserves Policy

Note 15 to the financial statements shows the retained surplus attributable to the various funds.

The Trustees consider all restricted funds projects fulfilled at the balance sheet date leaving a surplus unrestricted available to cover future activities including any unexpected costs.

The Trustees have agreed a six-month sustainability plan to ensure a robust exit strategy should funding cease. £320,000 has been ring fenced in a contingency fund.

The unrestricted free reserves at 31 March 2021 amounted to £396,260.

Risk Management

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied and steps are in place to mitigate the exposure to major risks.

OBJECTIVES AND ACTIVITIES

Opportunities for volunteers:

National government restrictions and workplace guidance as a direct response to Covid has significantly impacted upon the opportunities that the charity has been able to offer to volunteers throughout the year. Most volunteers registered with us have remained in regular contact with the charity, in periods of a relaxation of Covid restriction's walk leader volunteers organised small group guided walks for carers which was invaluable in supporting carers to re-integrate back into their local community.

The Volunteer Co-ordinator will work with existing volunteers to re-integrate them into roles once it is safe to do so, as well as recruiting and training new volunteers to develop work delayed by the pandemic, such as the 'Within Reach' project, for older carers who require ongoing listening ear support.

The objectives of the charity are to relieve the elderly, sick or people with disabilities in the City of Sunderland by providing support, advice and information to those responsible for their care.

In practice, Sunderland Carers Centre works directly with carers to provide information, advice, and a listening ear and support at formal and informal meetings, encouragement and support to Carers groups, opportunities for carers to try to influence policy, opportunities for carers to comment on service provision, training for carers and people who work with carers and special opportunities.

The Trustees have had regard to the Charity's Commission guidance on their legal duty on public benefit, and are satisfied that the Charity delivers public benefit, and due regard is paid to the guidance on public benefit when deciding on what new projects the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Sunderland Carers Centre is now in touch with more carers than ever before, over 8,260 adult carers, over 2,130 parent carers and 840 young carers.

In the past year the centre received 841 new referrals for adult and parent carers, and 125 new referrals for young carers, which is slightly lower than in previous years, however the significant impact of covid restrictions, self-isolation and loss of face to face interventions will have contributed. The organisation anticipates a significant increase in referrals following the relaxation of restrictions. The centre continues to offer a 'whole family approach' to support all members of a family where carers exist, with 81% of all one to one support being listening ear reflecting the challenging situations carers have experienced.

This year has been like no other in the organisation's history, whilst the Covid-19 pandemic has brought shock, crisis, and tragedy within all aspects of the community, it has created an exceptionally frightening reality for carers in Sunderland and throughout the UK. Nationally the essential support provided by carers has been valued at £132 billion a year, without which our health and social care systems could not have survived.

As a direct result of Covid-19 the vast majority of carers have been providing more care than ever before, predominantly due to the need for self-isolation or shielding; closure of services and reduced support all of which have increased the intensity of the caring role.

Sunderland Carers Centre has continued to work to full capacity throughout the lockdown period and ongoing pandemic, continuing to offer key services as well as adapting ways of working to ensure that carers are effectively supported during this time of crisis, thus avoiding breakdown in the caring role.

This has included though not exclusive to the following areas of provision, online and telephone information, advice and guidance service, one to one telephone; virtual and email support, social media information and support; online activities in a variety of formats, as well as launching services to identify vulnerable carers and carers in need; welfare visits and activity and goody bags incorporating welfare visits for young and adult carers.

This year more than ever has highlighted the positive benefits to carers of the embedding of a whole family approach throughout the organisation, ensuring seamless access to effective support mechanisms for all carers. Through our single point of access Carers are able to efficiently access services which meet their individual family circumstances without having to explore a range of services and referral pathways.

Sunderland Carers Centre has worked in close partnership with Sunderland City Council and Sunderland Clinical Commissioning Group to ensure a wholistic approach to carers support services and strategic development within the city, whilst adapting service delivery and provision to meet carers needs within national restrictions. Carers have reported that the information, advice, ongoing practical and emotional support provided by the organisation has been vital in supporting them through this period of additional pressure, further isolation and continued uncertainty.

Sunderland Carers Centre has continued to develop and deliver the Special Educational Needs and Disability Advice and Support Service (SENDIASS) a statutory responsibility to provide information, advice and support to parents and carers of children and young people who have or may have, special educational needs and/or disabilities and young people themselves. The team are currently working with Sunderland City Council and Sunderland Clinical Commissioning Group to secure joint commissioning arrangements in line with national standards.

The Trustees believe the organisation has performed well in the year ended 2021. Projects have been delivered successfully within the terms of the funding realised. The Trustees believe the charitable company to be in a strong financial position to continue to fulfil its objectives.

Public Benefit Statement

Due regard has been paid to the public benefit guidance published by the Charity Commission.

Sunderland Carers Centre

Trustees Report

for the year ended 31 March 2021

SIGNIFICANT FUNDING

1 The Better Care Fund – A pooled budget from Sunderland Clinical Commissioning Group and Sunderland City Council which supports examples of the following activities:

Caring with Confidence – To provide core training to support carers and their families

Carers in Primary Care – To support training, administrative and guidance activities resulting from GP referrals to the Centre

BME Carers Engagement and Support– To develop a range of mechanisms in order to enable access to all BME Communities across Sunderland, and to recognise carers within their communities

Parent Carer Engagement – To provide advice and support for parent carers to ensure they are able to access appropriate services

Young Carers – To recognise, support Young Carers to develop their own interests and aspirations outside of the caring role. To also work with partner agencies to support Young Carers in their organisations particularly

Education

Carers Assessments – To work closely with Sunderland City Council to deliver and complete Carers Assessments

2 SENDIASS

To provide information, advice and support to parents and carers of children and young people who have or may have, special educational needs and/or disabilities and young people themselves.

Signed by order of trustees

Trustee

Print Name

Trustee

Print Name

Date

Auditors Report to the Trustees of Sunderland Carers Centre on the financial statements for the year ended 31 March 2021

Opinion

We have audited the financial statements of The Sunderland Carers Centre for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, cash flow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's principals, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of the act. Our audit work has been undertaken so that we might state to the charity's principals 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 charity and the charity's principals as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- ☐ give a true and fair view of the state of the charity's affairs as at 31 March 2021 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2021**

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Auditors Report (continued) to the Trustees of Sunderland Carers Centre on the financial statements for the year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity 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 is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit with regards to fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with those charged with governance.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements which applied to the entity, which we deemed to be the entity's Constitution and Bye-laws and the Statement of Recommended Practice: Accounting reporting by Charities and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).
- We obtained an understanding of how the entity complies with these requirements by reviewing their treatment of transactions, reviewing minutes of meetings and discussing compliance with members.
- The risk of material misstatement of the financial statements due to fraud or error was assessed, and we deemed the entity to be low risk. We considered how fraud may occur within the financial statements and identified that the receipt of grants and donations were susceptible to fraud or error. We designed our audit work to test the controls in place regarding the processing of these transactions and how these controls are capable of preventing or detecting fraud or error.
- We inquired of management and those charged with governance

Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2021

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**Auditors Report (continued) to the Trustees of
Sunderland Carers Centre
on the financial statements for the year ended 31 March 2021**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of Report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Somerford Buildings
Norfolk Street
Sunderland
SR1 1EE

DAVID JOHNSON BA FCA
(Senior Statutory Auditor)
For and on behalf of
TORGERSENS
Chartered Accountants
& Statutory Auditor

Date:

Sunderland Carers Centre

Statement of Financial Activities

for the year ended 31 March 2021

	Notes	General Funds £	Restricted Funds £	2021 £	2020 £
Income and endowments					
Donations and legacies	4	1,220	-	1,220	1,682
Income from charitable activities	5	597,478	180,857	778,335	808,628
Income from investments		121	-	121	321
Other income		776	-	776	-
Total income and endowments		<u>599,595</u>	<u>180,857</u>	<u>780,452</u>	<u>810,631</u>
Expenditure on charitable activities	6	<u>528,494</u>	<u>180,857</u>	<u>709,351</u>	<u>770,152</u>
Net income/(expenditure)		71,101	-	71,101	40,479
Transfers between funds		-	-	-	-
Net movement in funds		<u>71,101</u>	<u>-</u>	<u>71,101</u>	<u>40,479</u>
Opening reserves at 1 April 2020		780,876	-	780,876	740,397
Closing reserves at 31 March 2021		<u>851,977</u>	<u>-</u>	<u>851,977</u>	<u>780,876</u>

The charitable company has no recognised gains or losses other than the results for the year as set out above.

All operations are classed as continuing.

The notes on pages 15 to 23 form part of these financial statements.

**Sunderland Carers Centre
Balance Sheet
as at 31 March 2021**

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible assets	11		135,717		151,064
Current Assets					
Debtors	12	441,456		43,833	
Cash at bank and in hand		588,448		632,195	
		<u>1,029,904</u>		<u>676,028</u>	
Creditors: amounts falling due within one year	13	313,644		46,216	
		<u></u>		<u></u>	
Net Current Assets			716,260		629,812
Total Assets Less Total Liabilities			<u>851,977</u>		<u>780,876</u>
Represented by:					
Unrestricted funds	15				
General fund		396,260		321,525	
Designated fund		<u>455,717</u>	851,977	<u>459,351</u>	780,876
Restricted funds	15		-		-
			<u>851,977</u>		<u>780,876</u>

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

Signed on behalf of the Trustees:

Trustee

Print Name

Trustee

Print Name

Date

The notes on pages 15 to 23 form part of these financial statements

Sunderland Carers Centre

Cash Flow Statement

for the year ended 31 March 2021

	Total Funds £	Prior Year Funds £
Cash flows from operating activities		
Net movement in funds for the reporting period (as per the statement of financial activities)	71,101	40,479
<i>Adjustment for:</i>		
Depreciation charges	16,810	18,986
Other interest receivable and similar income	(121)	(321)
<i>Changes in:</i>		
Trade and other debtors	(397,623)	157,533
Trade and other creditors	267,428	(96,337)
Net cash provided by (used in) operating activities	<u>(42,405)</u>	<u>120,340</u>
Cash flows from investing activities		
Interest received from investments	121	321
Purchase of PPE	(1,463)	(18,412)
Net cash provided by (used in) investing activities	<u>(1,342)</u>	<u>(18,091)</u>
Cash flows from financing activities		
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	(43,747)	102,249
Cash and cash equivalents at the beginning of the reporting period	632,195	529,946
Cash and cash equivalents at the end of the reporting period	<u>588,448</u>	<u>632,195</u>

The notes on pages 15 to 23 form part of these financial statements

Notes to the Financial Statements

for the year ended 31 March 2021

1 General Information

The company is a private company limited by guarantee, registered in England and Wales, as well as being a registered charity. The address of the registered office is Sunderland Carers Centre, Thompson Park, Thompson Road, Sunderland, Tyne & Wear, SR1 3LE.

2 Statement of Compliance

The financial statements have been prepared in compliance with the provisions of FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

3 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

a Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and the Charities Act 2011.

These financial statements are prepared in sterling which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

b Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c Incoming resources

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

Donations and grants are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Activities for generating funds relates to miscellaneous income such as from room hire, student placements and the provision of training and is recognised in the Statement of Financial Activities in the period to which it relates.

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.

d Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All expenditure is taken to be costs of charitable activities other than those classified on governance costs.

Notes to the Financial Statements

for the year ended 31 March 2021

e Fixed assets

All fixed assets are initially recorded at cost.

Depreciation:

Depreciation is calculated to write off the cost, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods used are as follows:

Property Improvements	- 4% straight line
Fixtures and Fittings	- 15% straight line
Computer equipment	- 25%/33% straight line

f Taxation

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

g Financial Instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

h Operating Leases

Lease payments are recognised as an expense over the lease term on a straight line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term on a straight-line basis.

i Defined contribution plans

Contributions to defined contributions plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

j Going concern

There are no material uncertainties about the charity's ability to continue.

4 Donations and legacies

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Donations - Received	<u>1,220</u>	<u>-</u>	<u>1,220</u>	<u>1,682</u>

The income from donations comprise of £1,220 unrestricted (2020: £1,682) and £nil restricted (2020: £nil)

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2021

5 Income from charitable activities

		Unrestricted	Restricted	2021	2020
		£	£	£	£
Grants	- Opening deferred income	-	-	-	110,684
	- Opening accrued income	-	(15,252)	(15,252)	(5,500)
	- Received	856,671	196,109	1,052,780	681,415
	- Closing deferred income	(267,000)	-	(267,000)	-
	- Closing accrued income	-	-	-	15,252
Miscellaneous		7,807	-	7,807	6,777
		<u>597,478</u>	<u>180,857</u>	<u>778,335</u>	<u>808,628</u>

The income from charitable activities comprised £597,478 unrestricted (2020: £606,435) and £180,857 restricted (2020: £202,193)

6 Expenditure

	2021	2020
	£	£
Charitable Activities		
Wages	557,308	606,239
Premises & Equipment	19,705	31,488
Communications	27,821	39,934
Training & Recruitment	1,758	2,622
Provisions & Activities	60,785	35,462
Legal & Professional	24,090	33,660
Depreciation	16,810	18,986
Other	1,074	1,761
	<u>709,351</u>	<u>770,152</u>

Expenditure on charitable activities comprised £528,494 unrestricted (2020: £567,959) and £180,857 restricted (2020: £202,193).

7 Net Surplus

	2021	2020
	£	£
Net surplus for the period is stated after charging:		
Depreciation	16,810	18,986
Auditor's remuneration for audit services	2,040	2,640
Auditor's remuneration for non audit services	8,450	9070
	<u>27,300</u>	<u>30,696</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2021

8 Staff Costs and Numbers

	2021	2020
	£	£
Gross wages	509,082	555,327
Employers NIC	38,555	41,548
Employers pension	9,671	11,011
Redundancy provision	-	(1,647)
	<u>557,308</u>	<u>606,239</u>

No employees had employee benefits in excess of £60,000 (2020: none). The average number of employees during the period was 27 (2020: 27).

9 Trustee remuneration and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020: £nil).

The key management personnel of the charity comprise the chief executive officer. The total employee benefits of the key management personnel of the charity were £41,067 (2020: £41,070).

10 Taxation

No provision has been made for taxation as the activities of the charitable company are deemed to be outside the scope of taxation because of its charitable status.

11 Fixed assets for use by the charity

	Property Improvements £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 April 2020	193,865	79,766	20,007	293,638
Additions	-	1,463	-	1,463
At 31 March 2021	<u>193,865</u>	<u>81,229</u>	<u>20,007</u>	<u>295,101</u>
Depreciation				
At 1 April 2020	61,066	65,759	15,749	142,574
Charge for the year	7,754	6,625	2,431	16,810
At 31 March 2021	<u>68,820</u>	<u>72,384</u>	<u>18,180</u>	<u>159,384</u>
Net Book Value				
At 31 March 2021	<u>125,045</u>	<u>8,845</u>	<u>1,827</u>	<u>135,717</u>
At 31 March 2020	<u>132,799</u>	<u>14,007</u>	<u>4,258</u>	<u>151,064</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2021

12	Debtors: amounts falling due within one year	2021	2020
		£	£
	Prepayments and accrued income	1,798	17,293
	Other debtors	439,658	26,540
		<u>441,456</u>	<u>43,833</u>
13	Creditors: amounts falling due within one year	2021	2020
		£	£
	Accruals & deferred income	271,808	45,508
	Credit card	477	708
	Other creditors	399	-
	Trade creditors	40,960	-
		<u>313,644</u>	<u>46,216</u>
14	Operating Lease Commitments		
	The following operating lease payments are committed to being paid	2021	2020
		£	£
	Payable in		
	Less than one year	<u>3,024</u>	<u>3,024</u>
	Between one and five years	<u>3,571</u>	<u>3,571</u>
	More than five years	<u>-</u>	<u>-</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2021

15	Fund Details	At 1 April 2020 £	Incoming Resources £	Resources Expended £	Transfer between funds £	At 31 March 2021 £
	Restricted					
	Children in Need - Young Carers	-	2,500	(2,500)	-	-
	Info, Advice & Support Service	-	87,882	(87,882)	-	-
	Carers Trust – Planning for Tomorrow	-	1,590	(1,590)	-	-
	Together For Children	-	25,000	(25,000)	-	-
	Rayne Foundation	-	10,000	(10,000)	-	-
	NHS Sunderland CCG – Young Carers	-	50,000	(50,000)	-	-
	Student Fees	-	1,925	(1,925)	-	-
	Job Retention Scheme	-	776	(776)	-	-
	Carers Trust – Ambassador Training	-	3,121	(3,121)	-	-
	Sunderland Council - Coalfields	-	(1,937)	1,937	-	-
		-	180,857	(180,857)	-	-
	Unrestricted					
	General fund	321,525	599,595	(511,684)	(13,176)	396,260
	Designated capital fund	151,064	-	(16,810)	1,463	135,717
	Designated contingency fund	308,287	-	-	11,713	320,000
		<u>780,876</u>	<u>780,452</u>	<u>(709,351)</u>	<u>-</u>	<u>851,977</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2021

Fund Details – Movement in Previous Year

	At 1 April 2019 £	Incoming Resources Resources Expended £	£	Transfer between funds £	At 31 March 2020 £
Restricted					
Children in Need - Young Carers	-	12,000	(12,000)	-	-
Info, Advice & Support Service	-	105,900	(105,900)	-	-
Grace House Hospice	-	7,425	(7,425)	-	-
Sunderland Council – SIB Project	-	2,772	(2,772)	-	-
Sunderland Council – Carers Log On	-	2,990	(2,990)	-	-
Carers Trust – My Mental Health	-	1,508	(1,508)	-	-
Carers Trust – Older Carers	-	400	(400)	-	-
Carers Trust – Supporting Adult Carers	-	5,000	(5,000)	-	-
Carers Trust – Within Reach	-	6,800	(6,800)	-	-
Essence	-	5,530	(5,530)	-	-
Together For Children	-	25,000	(25,000)	-	-
County Durham Community Fund	-	920	(920)	-	-
Carers Trust – Ambassador Training	-	3,060	(3,060)	-	-
Greggs Foundation	-	80	(80)	-	-
Sunderland Council - Coalfields	-	22,808	(22,808)	-	-
	-	202,193	(202,193)	-	-
Unrestricted					
General fund	280,472	608,438	(548,973)	(18,412)	321,525
Designated capital fund	151,638	-	(18,986)	18,412	151,064
Designated contingency fund	308,287	-	-	-	308,287
	<u>740,397</u>	<u>810,631</u>	<u>(770,152)</u>	<u>-</u>	<u>780,876</u>

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2021

Name of restricted fund	Description, nature and purpose of fund
Essence -	Provides support services to carers of people with Dementia within the Essence Service.
Info, Advice & Support Service -	Provides enhanced support targeting complex casework and engagement of young people and children from key groups, specifically utilising a helpline and online presence.
Children in Need -Young Carers -	Provide services to children aged 5+ and young people who care for others in Sunderland, to support delivery of the wider carers strategy.
Grace House Hospice -	Provide support to young carers.
Carers Trust - My Mental Health	Provides services to increase understanding of young and young adult carers' mental health among decision makers.
Sunderland Council - SIB Project	Provides services to reduce social isolation of carers, older people and vulnerable adults.
Together for Children -	Provides funds for a carer Practitioner Engagement head.
County Durham Community Foundation -	For the provision of fridge/freezer in relation to the Sherburn House Refit in Need Fund.
Carers Trust - Ambassador Training -	To develop a Young Carer and Parent Ambassador programme.
Greggs Foundation -	For the provision of bed/bedding for a Carer.
Carers Trust - Planning for tomorrow	-Provide support services that will address uncertainty facing Carers.
Carers Trust - Within Reach	Provide a volunteer support service that will address social isolation in the Council's Coalfield Area Committee.
Sunderland Council - Carers Log On	Provide access to the internet via iPads.
Carers Trust - Older Carers -	Provide services for an Older Carers Getting Together initiative.

Sunderland Carers Centre

Notes to the Financial Statements

for the year ended 31 March 2021

Carers Trust - Supporting Adult Carers -

Provide essential grants for adult carers and group activities to improve carers' wellbeing and reduce isolation.

Rayne Foundation -

Provide services to young people who care for others, to support delivery of the wider carers strategy.

Sunderland Council - Coalfields

To undertake a Call For Project to reduce loneliness and social isolation in the Council's Coalfield Area Committee.

NHS Sunderland CCG - Young Carers -

Provide services to young people who care for others, to support delivery of the wider carers strategy.

Job Retention Scheme -

Funds received via the government Corona Virus Job Retention Schemes for wages of furloughed members of staff.

Student Fees -

For the provision of student costs.

Name of unrestricted fund

Description, nature and purpose of fund

General fund

Designated funds:

a) Capital fund represents the net book value of tangible fixed assets owned by the charity.

b) Contingency fund to allow for six months closure process should funding suddenly cease.

16 Analysis of Total Funds

	Unrestricted Funds £	Restricted Funds £	2021 £
Analysis by type of asset and liability			
Fixed Assets	135,717	-	135,717
Net Current Assets	716,260	-	716,260
	<u>851,977</u>	<u>-</u>	<u>851,977</u>

Analysis of Total Funds - movement in previous year

	Unrestricted Funds £	Restricted Funds £	2020 £
Analysis by type of asset and liability			
Fixed Assets	151,064	-	151,064
Net Current Assets	629,812	-	629,812
	<u>780,876</u>	<u>-</u>	<u>780,876</u>

17 Related Party Transactions

There were no related party transactions incurred during the year ended 2021 (2020 : £Nil) and £Nil was outstanding to related parties at the balance sheet date (2020 : £Nil).

Sunderland Carers Centre

Detailed Statement of Financial Activities

for the year ended 31 March 2021

	2021 £	2020 £
INCOMING RESOURCES		
Income from charitable activities		
Essence Service Grants	-	5,530
Better Care Fund Grants	267,000	177,684
Innovations Grants	320,000	320,000
National Lottery Awards	-	6,800
Children in Need Grant	2,500	12,000
Grace House Grant	-	7,425
Sunderland Council - Coalfields	(1,937)	22,808
Information, Advice & Support Service	87,882	105,900
Student Fees	1,925	-
Enhanced Carer Provision	-	100,000
Other Sunderland Council Grants	-	5,762
Other Grants	-	2,673
Miscellaneous Income	7,530	7,078
Hidden Carers	4,500	-
Together For Children	25,000	25,000
Carers Trust	4,711	9,968
Rayne Foundation	10,000	-
Young Carers Mental Health	50,000	-
	<u>779,111</u>	<u>808,628</u>
Donations and legacies		
Donations	1,220	1,682
Investment income		
Bank Interest	121	321
TOTAL INCOMING RESOURCES	<u>780,452</u>	<u>810,631</u>
TOTAL RESOURCES EXPENDED - per schedule	<u>709,351</u>	<u>770,152</u>
NET SURPLUS/(DEFICIT)	<u>71,101</u>	<u>40,479</u>

This page does not form part of the statutory financial statements

Sunderland Carers Centre

Notes to the Detailed Statement of Financial Activities

for the year ended 31 March 2021

		2021	2020
	£	£	£
RESOURCES EXPENDED			
Charitable activities			
Grants Payable	3,461		
Training Projects	-		
Young Carers Activities	3,173		
Mental Health Award	39,801		
Local Projects	-		
Awards	<u>14,351</u>	60,786	35,462
DBS/CRB Checks	158		
Advertising	565		
Recruitment Expenses	300		
Miscellaneous	<u>984</u>	2,007	2,622
Rent	-		
Rates & Water	2,242		
Heat & Light	2,927		
Printing, Postage & Stationery	5,938		
Repairs & Renewals	155		
Cleaning	1,264		
Premises Expenses	5,712		
Insurance	<u>1,467</u>	19,705	31,488
Travelling	737		
Venue Hire	45		
Conference Fees	-		
Telephone	11,694		
Computer Costs	<u>15,345</u>	27,821	39,934
Refreshments	-		
Sundry Expenses	512		
Bank Charges	<u>311</u>	823	1,761
Staff Salaries	509,082		
Redundancy Provision	-		
Employers NI	38,555		
Employers pension	<u>9,671</u>	557,308	606,239
Audit Fees	2,040		
Accountancy Fees	8,450		
Professional Fees	<u>13,601</u>	24,091	33,660
Depreciation		16,810	18,986
TOTAL RESOURCES EXPENDED		<u>709,351</u>	<u>770,152</u>

This page does not form part of the statutory financial statements