

**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

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**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**

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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**

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### **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**

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### **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

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### 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**

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## **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**

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**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**

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**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**

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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**

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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 £
<b>Income and endowments</b>					
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	-
<b>Total income and endowments</b>		<u>599,595</u>	<u>180,857</u>	<u>780,452</u>	<u>810,631</u>
<b>Expenditure on charitable activities</b>	6	<u>528,494</u>	<u>180,857</u>	<u>709,351</u>	<u>770,152</u>
<b>Net income/(expenditure)</b>		71,101	-	71,101	40,479
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>71,101</u>	<u>-</u>	<u>71,101</u>	<u>40,479</u>
<b>Opening reserves at 1 April 2020</b>		780,876	-	780,876	740,397
<b>Closing reserves at 31 March 2021</b>		<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 £
<b>Fixed Assets</b>					
Tangible assets	11		135,717		151,064
<b>Current Assets</b>					
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>	
<b>Creditors:</b> amounts falling due within one year	13	313,644		46,216	
		<u></u>		<u></u>	
<b>Net Current Assets</b>			716,260		629,812
Total Assets Less Total Liabilities			<u>851,977</u>		<u>780,876</u>
<b>Represented by:</b>					
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 £
<b>Cash flows from operating activities</b>		
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>
<b>Cash flows from investing activities</b>		
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>
<b>Cash flows from financing activities</b>		
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>	(43,747)	102,249
<b>Cash and cash equivalents at the beginning of the reporting period</b>	632,195	529,946
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>588,448</u>	<u>632,195</u>

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

**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
	£	£
<b>Charitable Activities</b>		
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
	£	£
<b>Net surplus for the period is stated after charging:</b>		
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 £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net Book Value</b>				
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

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<b>12</b>	<b>Debtors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		£	£
	Prepayments and accrued income	1,798	17,293
	Other debtors	439,658	26,540
		<u>441,456</u>	<u>43,833</u>
<b>13</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		£	£
	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>
<b>14</b>	<b>Operating Lease Commitments</b>		
	The following operating lease payments are committed to being paid	<b>2021</b>	<b>2020</b>
		£	£
	<b>Payable in</b>		
	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 £
	<b>Restricted</b>					
	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)	-	-
	<b>Unrestricted</b>					
	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 £
<b>Restricted</b>					
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)	-	-
<b>Unrestricted</b>					
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

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<b>Name of restricted fund</b>	<b>Description, nature and purpose of fund</b>
<b>Essence -</b>	Provides support services to carers of people with Dementia within the Essence Service.
<b>Info, Advice &amp; Support Service -</b>	Provides enhanced support targeting complex casework and engagement of young people and children from key groups, specifically utilising a helpline and online presence.
<b>Children in Need -Young Carers -</b>	Provide services to children aged 5+ and young people who care for others in Sunderland, to support delivery of the wider carers strategy.
<b>Grace House Hospice -</b>	Provide support to young carers.
<b>Carers Trust - My Mental Health</b>	Provides services to increase understanding of young and young adult carers' mental health among decision makers.
<b>Sunderland Council - SIB Project</b>	Provides services to reduce social isolation of carers, older people and vulnerable adults.
<b>Together for Children -</b>	Provides funds for a carer Practitioner Engagement head.
<b>County Durham Community Foundation -</b>	For the provision of fridge/freezer in relation to the Sherburn House Refit in Need Fund.
<b>Carers Trust - Ambassador Training -</b>	To develop a Young Carer and Parent Ambassador programme.
<b>Greggs Foundation -</b>	For the provision of bed/bedding for a Carer.
<b>Carers Trust - Planning for tomorrow</b>	-Provide support services that will address uncertainty facing Carers.
<b>Carers Trust - Within Reach</b>	Provide a volunteer support service that will address social isolation in the Council's Coalfield Area Committee.
<b>Sunderland Council - Carers Log On</b>	Provide access to the internet via iPads.
<b>Carers Trust - Older Carers -</b>	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 £
<b>Analysis by type of asset and liability</b>			
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 £
<b>Analysis by type of asset and liability</b>			
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 £
<b>INCOMING RESOURCES</b>		
<b>Income from charitable activities</b>		
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>
<b>Donations and legacies</b>		
Donations	1,220	1,682
<b>Investment income</b>		
Bank Interest	121	321
<b>TOTAL INCOMING RESOURCES</b>	<u>780,452</u>	<u>810,631</u>
<b>TOTAL RESOURCES EXPENDED - per schedule</b>	<u>709,351</u>	<u>770,152</u>
<b>NET SURPLUS/(DEFICIT)</b>	<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
	£	£	£
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
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
<b>TOTAL RESOURCES EXPENDED</b>		<u>709,351</u>	<u>770,152</u>

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