

**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	2023	2022
		£	£
	The following operating lease payments are committed to being paid		
	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).