

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

SUNDERLAND CARERS CENTRE

INDEX

YEAR ENDED 31 MARCH 2024

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SUNDERLAND CARERS CENTRE

LEGAL AND ADMINISTRATION DETAILS

YEAR ENDED 31 MARCH 2024

Trustees

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

Registered Office

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

Bankers

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

Solicitors

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

Auditor

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

Persons Responsible for Day to Day Management

Amanda Brown - CEO

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

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

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

Trustees

The Trustees acting during the period were:

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

Registered Office

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

Auditors

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

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

Statement as to Disclosure of Information to Auditors

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Recruitment and appointment of new Trustees

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

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

Induction and training of new Trustees

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

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

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

Organisational structure

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

Reserves Policy

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

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

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

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

Risk Management

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

OBJECTIVES AND ACTIVITIES

Wellbeing Support for Carers:

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

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

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

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

Volunteers:

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

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

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

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

ACHIEVEMENT AND PERFORMANCE

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

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

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

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

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

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

Public Benefit Statement

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

SUNDERLAND CARERS CENTRE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

SIGNIFICANT FUNDING

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

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

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

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

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

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

2 SENDIASS

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

Signed by order of trustees:



Trustee

Amy Johnstone

Print Name



Trustee

JUNE PACI

Print Name

Date 21.11.24

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below:

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

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

Our approach was as follows:

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

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

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

AUDITORS REPORT TO THE TRUSTEES OF SUNDERLAND CARERS CENTRE

ON THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

Use of Report

This report is made solely to the charity's principals, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of the act. Our audit work has been undertaken so that we might state to the charity's principals those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's principals as a body, for our audit work, for this report, or for the opinions we have formed.

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

Date: 21/1/24



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

SUNDERLAND CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

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

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

All operations are classed as continuing.

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

SUNDERLAND CARERS CENTRE

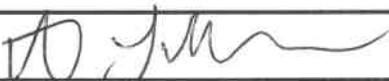
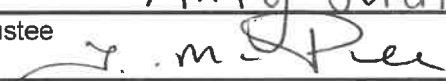
BALANCE SHEET

AS AT 31 MARCH 2024

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

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

Signed on behalf of the Trustees:

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

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

SUNDERLAND CARERS CENTRE

CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2024

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

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

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 General Information

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

2 Statement of Compliance

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

3 Accounting Policies

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

A Basis of accounting

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

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

B Fund accounting

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

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

C Incoming resources

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

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

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

D Resources expended

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

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

E Fixed assets

All fixed assets are initially recorded at cost.

Depreciation:

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

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

f Taxation

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

G Financial Instruments

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

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

H Operating Leases

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

I Defined contribution plans

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

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

J Going concern

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

4 Donations and Legacies

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

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

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

5 Income from Charitable Activities

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

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

6 Expenditure

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

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

7 Net Surplus

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

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

8 Staff Costs

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

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

9 Trustee remuneration and the cost of key management personnel

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

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

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

10 Taxation

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

11 Fixed Assets for use by the Charity

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

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

12 Debtors: Amounts falling due within one year

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

13 Creditors: amounts falling due within one year

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

14 Operating Lease Commitments

The following operating lease payments are committed to being paid

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

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

15 Fund Details

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

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Fund Details – Movement in Previous Year

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

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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

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

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

Name of unrestricted fund
General fund
Designated funds:

Description, nature and purpose of fund

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

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

16 Analysis of Total Funds

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

SUNDERLAND CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

16 Analysis of Total Funds (continued)

Analysis of Total Funds – Movement in Previous Year

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

17 Related Party Transactions

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

SUNDERLAND CARERS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

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

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SUNDERLAND CARERS CENTRE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

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

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