

Charity registration number 1118942

Company registration number 06133161 (England and Wales)

GATESHEAD CARERS ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

GATESHEAD CARERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Stuart Cox	
	Elsie Johnson	
	Amanda Tonkinson	
	Margaret Barrett	
	Michael Anthony Fitzpatrick	
	Ann Owens	
	June Gordon	
	Valerie Smith	
	I Mearns	(Appointed 23 January 2024)
	Dan Taylor	(Appointed 23 January 2024)
	Steve Cowen	
Charity number	1118942	
Company number	06133161	
Registered office	John Haswell House 8-9 Gladstone Terrace Gateshead NE8 4DY	
Independent examiner	Stephen Lamb, FCA 12 Bessemer Court Hownsgill Industrial Park Knitsley Lane Consett Co Durham DH8 7BL	

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GATESHEAD CARERS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects were to relieve the stresses experienced by Carers in the Borough of Gateshead and surrounding areas in particular by the provision of information, advice and support services to such persons so as to assist them and their dependents.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Achievements and performance

Significant activities and achievements against objectives

This financial year was the last full year of our current contract, jointly funded by Gateshead Metropolitan Borough Council and the Newcastle/ Gateshead Integrated Care Board (ICB) for the delivery of caregiver services in Gateshead. The contract end date was 31st August 2024.

The financial structuring of the contract was challenging as there was a 45% reduction in the contract value from year One (2019 / 2020) to Year Five (2023/ 2024). In addition, the inflation rate for the period was 21%.

I welcome our independent financial report for 2023 / 2024 which demonstrates our sound financial planning in this year and throughout the term of our contact with Gateshead Council and ICB.

The priority, under the significant reduction in the value of the contract, had to be the delivery of statutory Carers Assessments which was delegated to this organisation in 2021.

We increased the number of Carers Assessments delivered significantly over the course of the contract compared to the very low numbers of Carers Assessments prior to delegation to GCA. Of course, an assessment is not support. An assessment simply identifies people's eligible needs for support under the Care Act 2015. At the same time, whilst always meeting the requirement to complete a Carers Assessment within 28 days of referral to Gateshead Carers, there were significant LA delays in the eligible needs of caregivers being met, particularly if those needs could only be met through a Direct Payment. Decisions were made by the LA and this led to high levels of frustration amongst our staff and caregivers.

The board were made aware that GCA staff increasingly felt like an assessment department of the LA, rather than an independent organisation run by and for unpaid carers.

This sense of frustration grew following our 2023 survey of unpaid carers in Gateshead. We published our report, *Strom Caregiver: Severe Red Warning*, in December 2023 based on this survey and the findings of previous surveys in 2011, 2014, 2017 and 2020. The report highlighted the continuing upward demands on caregivers in Gateshead.

GATESHEAD CARERS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Half of all caregiver / cared for relationships in Gateshead are; the sick and disabled caring for the sick and disabled

Over half of unpaid carers (54%) report that their disability or health condition is affecting or limiting the care that they are able to provide

Over 8 out of every 10 unpaid carers (84%) report that their caring role has affected their physical or mental health.

Almost 7 out of every 10 caregivers (67%) report feeling anxious and stressed

Almost half (48%) are providing over 100 hours of care per week.

82% are providing over 35 hours per week of unpaid care, the equivalent of at least one full time job.

The 2023 survey results show a staggering increase in the type and range of care provided across all areas. Since 2020;

Personal care: Increase 94%

Physical help: Increase 52%

Practical help: Increase 38%

Dealing with care services / appointments: Increase 57%

Paperwork and financial matters: Increase 47%

Keeping company: Increase 50%

Emotional support: Increase 65%

Providing transport: Increase 60%

Administering medicines: Increase 70%

Supervision, keeping safe: Increase 50%

GATESHEAD CARERS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

It's clear from what caregivers are telling us that they are increasingly socially isolated, that unpaid carers are 2.5 times more likely than the general population to use foodbanks, unpaid carers do not feel valued by the local authority, health services or the government, they report having little control over their lives and a poor quality of life.

Financial review

The financial statements show a net income of £58,888 (2023 - deficit - £18,889). In addition Cash balances remain healthy at £336,832 (2023 - £343,007). Within the bank the charity is holding £46,246 on behalf of the John Haswell Memorial Trust.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure; it is estimated that this currently equates to £150,000. At this level of unrestricted reserves, the charity could maintain operation for three months even if no income was being generated. Current unrestricted reserves after adjusting for fixed assets amount to £224,291. Sufficient funds have to be retained to finance the procurement contracts for the final five months of the contract.

The charity enjoys good liquidity and has no issue on meeting its liabilities when they are due. The trustees are confident for the next twelve months.

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency bills, repairs and other expenditure

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee. The company was incorporated on 1 March 2007 and it registered with the Charity Commission on 25 April 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

GATESHEAD CARERS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Stuart Cox

Elsie Johnson

Amanda Tonkinson

Michael Hall (Resigned 23 January 2024)

Margaret Barrett

Michael Anthony Fitzpatrick

Ann Owens

June Gordon

David Clelland (Resigned 22 January 2024)

Valerie Smith

I Mearns (Appointed 23 January 2024)

Dan Taylor (Appointed 23 January 2024)

Steve Cowen

Recruitment and appointment of trustees

Management committee members were recruited in a variety of ways including advertisements. Members are drawn from the wider membership of the Association, and elected at the annual general meeting, with additional members being co-opted because of their position or knowledge. Members serve for a three-year period and may then be elected for a further three-year period. Meetings take place approximately once a month. New members receive appropriate induction briefings and attend relevant courses for Trustees. Skills and training needs of members are identified through a periodic skills audit.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Strategic decisions are taken by the Management Committee; with detailed deliberation sometimes being delegated to the Finance sub committee or personnel sub committee. Day-to-day management is delegated to the Chief Officer who leads the staff team and who provides clear written reports to trustees at every meeting. Members of the management committee take a close interest in the work of the Association and often visit between formal meetings.

Funds held on behalf of a linked charity

Under an amendment to a Uniting Direction dated 13 June 2016 the John Haswell Memorial Trust (Charity number 1118942-1) is linked to Gateshead Carers Association. The John Haswell Memorial Trust had previously been linked to Gateshead Voluntary Organisation Council before that charity entered liquidation.

The assets of the linked charity – John Haswell Memorial Trust comprised of a property known as “John Haswell House” and funds totalling £46,246. The value of the property has not been included within the accounts. The money transferred from Gateshead Voluntary Organisation Council has been used to fund building costs. Rents received from tenants have been added to the John Haswell Memorial Trust funds.

GATESHEAD CARERS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

We know that the situation is not getting any better, life for those people providing unpaid care is becoming intolerable and things cannot go on as they are. In 2024 the board and our members will be considering our future direction and asking: Do we need to do things differently in terms of how we support unpaid carers? Is being, effectively, an assessment department of the LA what we should be? What can we do to ensure the legal rights of unpaid carers are recognised in health and social care strategy, policy and practice? What can we do to effect real and lasting change for caregivers in Gateshead? We will be announcing our new approach to support later in 2024.

This change in direction is linked to our strong sense that we need to provide a different type of support for unpaid carers in Gateshead. Its also linked to that fact that we now know our contract with Gateshead MBC and the Newcastle Gateshead Integrated Care Board ended on 31st August 2024 and was awarded to another organisation following the open tender process.

This opens up more funding opportunities with our ability to seek funding from grant giving charitable trusts with an interest in social care rights, human rights and equality rights. We know we have a grant award from Henry Smith Trust to the end of September 2025, we have ongoing support from John Laing Charitable Trust, we know we have very healthy reserves to support us until we get further support from grant giving charitable Trusts and our main expenditure (staffing) is significantly reduced. We are awaiting the outcome of a funding application to the Legal Education Foundation with a value of £152,000 and we have more funding applications planned. The board are confident in our ability to continue operating without that contract and excited about the opportunity for real and lasting change in the lives of unpaid carers in Gateshead.

I would like to thank, on behalf of the board of trustees, all our staff and volunteers for the dedication, hard work, energy and determination they have shown in the last year and I would like to thank the over 6000 unpaid carers we work alongside for their trust in us.

The trustees' report ~~was~~ approved by the Board of Trustees.



I Mearns

Chair of the Board of Trustees

26 November 2024

GATESHEAD CARERS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Gateshead Carers Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

GATESHEAD CARERS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATESHEAD CARERS ASSOCIATION

I report to the trustees on my examination of the financial statements of Gateshead Carers Association (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Stephen Lamb, FCA

12 Bessemer Court
Hownsgill Industrial Park
Knitsley Lane
Consett
Co Durham
DH8 7BL

Dated: 26 November 2024

GATESHEAD CARERS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	7,521	69,350	76,871	2,172	42,668	44,840
Charitable activities							-
Carer Services	4	436,168	-	436,168	391,000	-	391,000
Other income	5	5,000	-	5,000	5,000	-	5,000
Total income		448,689	69,350	518,039	398,172	42,668	440,840
Expenditure on:							
Charitable activities	6	397,762	61,389	459,151	421,344	38,385	459,729
Total expenditure		397,762	61,389	459,151	421,344	38,385	459,729
Net income/(expenditure) and movement in funds		50,927	7,961	58,888	(23,172)	4,283	(18,889)
Reconciliation of funds:							
Fund balances at 1 April 2023		173,364	4,283	177,647	196,536	-	196,536
Fund balances at 31 March 2024		224,291	12,244	236,535	173,364	4,283	177,647

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GATESHEAD CARERS ASSOCIATION**BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	-		300	
Cash at bank and in hand		336,832		343,007	
		<u>336,832</u>		<u>343,307</u>	
Creditors: amounts falling due within one year	13	(100,297)		(165,660)	
Net current assets			236,535		177,647
Net assets excluding pension liability			<u>236,535</u>		<u>177,647</u>
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Restricted income funds	16		12,244		4,283
Unrestricted funds			224,291		173,364
			<u>236,535</u>		<u>177,647</u>
			<u><u> </u></u>		<u><u> </u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 26 November 2024



I Mearns

Chair of the Board of Trustees

Company registration number 06133161 (England and Wales)

GATESHEAD CARERS ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(6,175)		(7,439)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(6,175)		(7,439)
Cash and cash equivalents at beginning of year			343,007		350,446
Cash and cash equivalents at end of year			336,832		343,007

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Gateshead Carers Association is a private company limited by guarantee incorporated in England and Wales. The registered office is John Haswell House, 8-9 Gladstone Terrace, Gateshead, NE8 4DY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, albeit with a change in scope and nature of operations.

The charity has lost its main source of funding, a contract with Gateshead MBC and the Newcastle Gateshead Integrated Care Board. That contract ended on 31st August 2024 and was awarded to another organisation following an open tender process.

The loss of that contract has necessitated a change in operational structure of the charity, from that of essentially being an assessment department of the local authority, to that of an advocacy organisation.

The above change in scope of operations opens up more funding opportunities, as the charity will be able to seek funding from grant giving charitable trusts with an interest in social care rights, human rights and equality rights. The charity has a grant award from the Henry Smith Trust to the end of September 2025 together with ongoing support from the John Laing Charitable Trust. Additionally, the level of reserves is sufficient to support activities until further support is received from grant funding charitable trusts as the main element of expenditure (staffing) is now significantly reduced. The charity is awaiting the outcome of a funding application with a value of £152,000 and more funding applications are planned. The board is confident in the charity's ability to continue operating without the lost contract and is excited about the opportunities for real and lasting change in the lives of unpaid carers in Gateshead.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	7,521	-	7,521	2,172	-	2,172
Grants receivable	-	69,350	69,350	-	42,668	42,668
	<u>7,521</u>	<u>69,350</u>	<u>76,871</u>	<u>2,172</u>	<u>42,668</u>	<u>44,840</u>
Grants receivable for core activities						
John Laing Charitable Trust	-	16,500	16,500	-	12,000	12,000
Gateshead Council - VCSE Digital Transformation	-	-	-	-	4,968	4,968
Henry Smith Charity	-	52,850	52,850	-	25,700	25,700
	<u>-</u>	<u>69,350</u>	<u>69,350</u>	<u>-</u>	<u>42,668</u>	<u>42,668</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Carer Services		
Services provided under contract	<u>436,168</u>	<u>391,000</u>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Employment allowance	<u>5,000</u>	<u>5,000</u>

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Operating Costs 2024 £	Ancilliary 2024 £	Total 2024 £	Operating Costs 2023 £	Ancilliary 2023 £	Total 2023 £
Direct costs						
Staff costs	380,021	-	380,021	378,259	-	378,259
Direct costs	13,761	-	13,761	12,585	-	12,585
IT	5,171	-	5,171	5,455	-	5,455
Annual general meeting	408	-	408	150	-	150
Premises	32,985	-	32,985	27,148	-	27,148
Office	2,781	-	2,781	4,860	-	4,860
Communications	16,340	-	16,340	24,137	-	24,137
	<u>451,467</u>	<u>-</u>	<u>451,467</u>	<u>452,594</u>	<u>-</u>	<u>452,594</u>
Share of support and governance costs (see note 7)						
Support	-	4,177	4,177	-	2,306	2,306
Governance	-	3,507	3,507	-	4,829	4,829
	<u>451,467</u>	<u>7,684</u>	<u>459,151</u>	<u>452,594</u>	<u>7,135</u>	<u>459,729</u>
Analysis by fund						
Unrestricted funds	390,078	7,684	397,762	414,209	7,135	421,344
Restricted funds	61,389	-	61,389	38,385	-	38,385
	<u>451,467</u>	<u>7,684</u>	<u>459,151</u>	<u>452,594</u>	<u>7,135</u>	<u>459,729</u>

7 Support costs allocated to activities

	2024 £	2023 £
Basis of allocation		
Membership fees	3,772	1,948
Trustees Expenses	45	-
Bank Fees	361	358
Governance costs	3,506	4,829
	<u>7,684</u>	<u>7,135</u>
Analysed between:		
Ancilliary	<u>7,684</u>	<u>7,135</u>

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7	Support costs allocated to activities	(Continued)	
		2024	2023
		£	£
	Governance costs comprise:		
	Accountancy	3,150	2,716
	Legal and professional	356	2,113
		<u>3,506</u>	<u>4,829</u>
8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,584	1,440
		<u>1,584</u>	<u>1,440</u>
9	Trustees		
	During the year £45 of expenses were reimbursed to trustees .		
10	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
		16	16
		<u>16</u>	<u>16</u>
	Employment costs	2024	2023
		£	£
	Wages and salaries	344,334	342,487
	Social security costs	28,916	28,764
	Other pension costs	6,771	7,008
		<u>380,021</u>	<u>378,259</u>

There were no employees whose annual remuneration was more than £60,000.

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	-	300
	<u>-</u>	<u>300</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
	Notes	
Other taxation and social security	6,293	5,832
Deferred income	-	1,400
Other creditors	92,420	155,211
Accruals and deferred income	1,584	3,217
	<u>100,297</u>	<u>165,660</u>

14 Deferred income

	2024	2023
	£	£
Other deferred income	-	1,400
	<u>-</u>	<u>1,400</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	-	1,400
	<u>-</u>	<u>1,400</u>
Movements in the year:		
Deferred income at 1 April 2023	1,400	-
Released from previous periods	(1,400)	-
Resources deferred in the year	-	1,400
	<u>-</u>	<u>1,400</u>
Deferred income at 31 March 2024	<u>-</u>	<u>1,400</u>

GATESHEAD CARERS ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****18 Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	224,291	12,244	236,535
	<u>224,291</u>	<u>12,244</u>	<u>236,535</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	173,364	4,283	177,647
	<u>173,364</u>	<u>4,283</u>	<u>177,647</u>

19 Related party transactions**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

Included in the following note headed 'Acting as Agent' are details of income and expenditure relating to the John Haswell Trust which is a linked charity to Gateshead Carers Association.

20 Acting as Agent

Gateshead Carers Association agreed to administer the following funds of other entities as agent (the amounts received and expended are noted below along with any relevant closing balance):

- Carers Trust (£300 opening balance £14,975 received; £15,225 expended) [£50 due to Gateshead Carers Association at March 2024]
- John Haswell Trust (£51,282 opening balance, nil received; £5,036 expended) [£46,246 held by Gateshead Carers Association at March 2024]

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21	Cash generated from operations	2024	2023
		£	£
	Surplus/(deficit) for the year	58,888	(18,889)
	Movements in working capital:		
	Decrease/(increase) in debtors	300	(100)
	(Decrease)/increase in creditors	(63,963)	10,150
	(Decrease)/increase in deferred income	(1,400)	1,400
		<hr/>	<hr/>
	Cash absorbed by operations	(6,175)	(7,439)
		<hr/>	<hr/>

22 Analysis of changes in net funds

The charity had no material debt during the year.