

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 2025

GATESHEAD CARERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Stuart Cox Elsie Johnson Amanda Tonkinson Margaret Barrett Michael Anthony Fitzpatrick Ann Owens Mr J I Mearns Dan Taylor
Charity number	1118942
Company number	06133161
Registered office	John Haswell House 8-9 Gladstone Terrace Gateshead NE8 4DY
Independent examiner	TC Group 12 Bessemer Court Hownsgill Industrial Park Knitsley Lane Consett Co Durham DH8 7BL

GATESHEAD CARERS ASSOCIATION

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GATESHEAD CARERS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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.

Achievements and performance

Significant activities and achievements against objectives

The last year has seen significant changes in our work, moving away from providing general information, advice and guidance to people providing unpaid care to our rights based approach. This decision was made because of a number of factors

Firstly, our storm Caregiver report, based on our survey of unpaid carers in Gateshead, clearly showed that the challenges unpaid carers faced were increasing alarmingly, across all aspects of care provision and have been since our first report in 2011. This included increases in:

The number of people having to give up employment to provide care, the number of hours per week providing care, the number of years providing unpaid care, levels of social isolation, stress and anxiety, the range of caring tasks, exhaustion and the number of unpaid carers using Foodbanks.

Secondly, after the LA contract for unpaid carer services was awarded to another organisation we lost 80% of our income.

Thirdly, the majority of our staff became employees of the new provider, Caregivers Connected Gateshead, under the Transfer of Undertakings Protection of Employment (TUPE) regulations.

Fourthly, we were aware that the council did not recognise unpaid carers rights, particularly in relation to the Care Act 2014. Our challenges to council policy, processes and practice were dismissed and our ability to insist on the changes needed was fettered by GCA being under contract with Gateshead Council to deliver unpaid carer services.

Fifthly, in our consultations with unpaid carers, there was overwhelming (100%) support for our move to rights-based action.

GATESHEAD CARERS ASSOCIATION

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

FOR THE YEAR ENDED 31 MARCH 2025

Of course, to achieve our ambition we need funding. The board has considered two scenarios which are listed below.

Worst Case Scenario

If we have not secured any of the funding we need by 31st March 2026, we will, with great sadness, have to begin the process of closing the organisation

Best Case Scenario

If we secure all of the funding needed by the end of March 2026, we will continue to grow and strengthen our rights-based approach in the ways outlined above.

At the time of writing this, we are awaiting the outcomes of two funding applications. More funding applications will be submitted over the next 6 months. The situation is fluid and one large grant award can change everything.

The scenarios are presented for clarity and transparency, no scenario is more or less likely to happen than the other scenario.

I would like to thank my fellow board members for their support and contributions to GCA and our staff and volunteers for the hard work, motivation and commitment they have shown over the last year.

Financial review

The financial statements show a net deficit of £88,347 (2024 surplus of £58,888). In addition Cash balances remain healthy at £265,044 (2024 - £336,832). Within the bank the charity is holding £10,359 (2024 £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 £83,000. 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 £143,905. 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.

GATESHEAD CARERS ASSOCIATION

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

FOR THE YEAR ENDED 31 MARCH 2025

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.

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

Margaret Barrett

Michael Anthony Fitzpatrick

Ann Owens

June Gordon

(Resigned 25 February 2025)

Valerie Smith

(Resigned 25 February 2025)

Mr J I Mearns

Dan Taylor

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 as custodian trustee

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 £10,359. 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 2025

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



.....
Mr J J Mearns

Chair of the Board of Trustees

Date: **17.12 2025**

GATESHEAD CARERS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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

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.

TC Group

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

Dated: 15 December 2025

GATESHEAD CARERS ASSOCIATION

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

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income and endowments from:							
Donations and legacies	3	5,877	72,600	78,477	7,521	69,350	76,871
<u>Charitable activities</u>							-
Carer Services	4	158,686	-	158,686	436,168	-	436,168
Other income	5	5,000	-	5,000	5,000	-	5,000
Total income		169,563	72,600	242,163	448,689	69,350	518,039
Expenditure on:							
Charitable activities	6	249,513	80,997	330,510	397,762	61,389	459,151
Total expenditure		249,513	80,997	330,510	397,762	61,389	459,151
Net income/(expenditure)		(79,950)	(8,397)	(88,347)	50,927	7,961	58,888
Transfers between funds		(436)	436	-	-	-	-
Net movement in funds	8	(80,386)	(7,961)	(88,347)	50,927	7,961	58,888
Reconciliation of funds:							
Fund balances at 1 April 2024		224,291	12,244	236,535	173,364	4,283	177,647
Fund balances at 31 March 2025		143,905	4,283	148,188	224,291	12,244	236,535

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 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		265,044		336,832	
Creditors: amounts falling due within one year	12	(116,856)		(100,297)	
Net current assets			148,188		236,535
Net assets excluding pension liability			148,188		236,535
The funds of the charity					
Restricted income funds	14		4,283		12,244
Unrestricted funds			143,905		224,291
			148,188		236,535

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 2025.

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



Mr J 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 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	19		(71,788)		(6,175)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(71,788)		(6,175)
Cash and cash equivalents at beginning of year			336,832		343,007
Cash and cash equivalents at end of year			265,044		336,832

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

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.

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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.

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.7 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.

1.8 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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,877	-	5,877	7,521	-	7,521
Grants receivable	-	72,600	72,600	-	69,350	69,350
	<u>5,877</u>	<u>72,600</u>	<u>78,477</u>	<u>7,521</u>	<u>69,350</u>	<u>76,871</u>
Grants receivable for core activities						
John Laing Charitable Trust	-	16,500	16,500	-	16,500	16,500
Henry Smith Charity	-	56,100	56,100	-	52,850	52,850
	<u>-</u>	<u>72,600</u>	<u>72,600</u>	<u>-</u>	<u>69,350</u>	<u>69,350</u>

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Carer Services		
Services provided under contract	158,686	436,168

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Employment allowance	5,000	5,000

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Operating Costs 2025 £	Ancilliary 2025 £	Total 2025 £	Operating Costs 2024 £	Ancilliary 2024 £	Total 2024 £
Direct costs						
Staff costs	242,035	-	242,035	380,021	-	380,021
Direct costs	28,556	-	28,556	13,761	-	13,761
IT	784	-	784	5,171	-	5,171
Annual general meeting	296	-	296	408	-	408
Premises	31,435	-	31,435	32,985	-	32,985
Office	2,339	-	2,339	2,781	-	2,781
Communications	13,403	-	13,403	16,340	-	16,340
	<u>318,848</u>	<u>-</u>	<u>318,848</u>	<u>451,467</u>	<u>-</u>	<u>451,467</u>
Share of support and governance costs (see note 7)						
Support	-	2,335	2,335	-	4,177	4,177
Governance	-	9,327	9,327	-	3,507	3,507
	<u>318,848</u>	<u>11,662</u>	<u>330,510</u>	<u>451,467</u>	<u>7,684</u>	<u>459,151</u>
Analysis by fund						
Unrestricted funds	244,121	5,392	249,513	390,078	7,684	397,762
Restricted funds	74,727	6,270	80,997	61,389	-	61,389
	<u>318,848</u>	<u>11,662</u>	<u>330,510</u>	<u>451,467</u>	<u>7,684</u>	<u>459,151</u>

7 Support costs allocated to activities

	2025 £	2024 £
Basis of allocation		
Membership fees	2,098	3,772
Trustees Expenses	-	45
Bank Fees	237	361
Governance costs	9,327	3,506
	<u>11,662</u>	<u>7,684</u>
Analysed between:		
Ancilliary	<u>11,662</u>	<u>7,684</u>

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities	(Continued)	
	2025	2024
	£	£
Governance costs comprise:		
Accountancy	3,057	3,150
Legal and professional	6,270	356
	<u>9,327</u>	<u>3,506</u>
8 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,668</u>	<u>1,584</u>
9 Trustees		
During the year nil amounts (2024 £45) of expenses were reimbursed to trustees .		
10 Employees		
The average monthly number of employees during the year was:		
	2025	2024
	Number	Number
	<u>8</u>	<u>16</u>
Employment costs	2025	2024
	£	£
Wages and salaries	218,265	344,334
Social security costs	19,261	28,916
Other pension costs	4,509	6,771
	<u>242,035</u>	<u>380,021</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 2025

11 Taxation

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

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,913	6,293
Other creditors	112,275	92,420
Accruals and deferred income	1,668	1,584
	<u>116,856</u>	<u>100,297</u>

13 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>4,509</u>	<u>6,771</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
	12,244	72,600	(80,997)	436	4,283
	<u>12,244</u>	<u>72,600</u>	<u>(80,997)</u>	<u>436</u>	<u>4,283</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
	4,283	69,350	(61,389)	-	12,244
	<u>4,283</u>	<u>69,350</u>	<u>(61,389)</u>	<u>-</u>	<u>12,244</u>

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	224,291	169,563	(249,513)	(436)	143,905
	<u>224,291</u>	<u>169,563</u>	<u>(249,513)</u>	<u>(436)</u>	<u>143,905</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	173,364	448,689	(397,762)	-	224,291
	<u>173,364</u>	<u>448,689</u>	<u>(397,762)</u>	<u>-</u>	<u>224,291</u>

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Current assets/(liabilities)	143,905	4,283	148,188
	<u>143,905</u>	<u>4,283</u>	<u>148,188</u>
	<u>143,905</u>	<u>4,283</u>	<u>148,188</u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	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>
	<u>224,291</u>	<u>12,244</u>	<u>236,535</u>

17 Related party transactions

Transactions with related parties

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

GATESHEAD CARERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Related party transactions

(Continued)

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.

18 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 (£50 opening balance, nil received; £50 expended) [£0.00 due to Gateshead Carers Association at March 2025]
- John Haswell Trust (£46,246 opening balance, nil received; £36,187 expended) [£10,059 held by Gateshead Carers Association at March 2025]

19 Cash generated from operations

	2025	2024
	£	£

(Deficit)/surplus for the year	(88,347)	58,888
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Movements in working capital:

(Increase)/decrease in debtors	-	300
Increase/(decrease) in creditors	16,559	(63,963)
(Decrease) in deferred income	-	(1,400)

Cash absorbed by operations	(71,788)	(6,175)
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20 Analysis of changes in net funds

The charity had no material debt during the year.

Document Activity Report

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