

**CARERS NORTHUMBERLAND LIMITED**

(A company limited by guarantee and not having a share capital)

**CHARITY NUMBER 1122972**

**COMPANY NUMBER 06266972**

**TRUSTEES REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 March 2021**

Richard Alsept Chartered Accountant  
16 Burlington Terrace  
Cardiff  
CF5 1GG

**CARERS NORTHUMBERLAND LIMITED**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**NAME OF CHARITY:** Carers Northumberland Limited

**INCORPORATION:** The company was originally incorporated on 4<sup>th</sup> June 2007 and registered as a charity on 27 February 2008.

**OFFICERS:**  
(Directors and Trustees) Mr S Cooke  
Mrs A C Arter (Chair)  
Countess A De'Travemont  
Mrs D Jack  
Mrs J Birkin-Nicholl  
Mrs V Hodgson  
Mrs L Nelson  
Mr P Stonell (appointed 11<sup>th</sup> June 2020)

**COMPANY SECRETARY:** Mrs D Blakey

**REGISTERED OFFICE:** 107 & 109 Station Road  
Ashington  
Northumberland  
NE63 8RS

**INDEPENDENT EXAMINER:** Richard Alsept Chartered Accountant  
16 Burlington Terrace  
Cardiff  
CF5 1GG

**BANKERS:** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

# CARERS NORTHUMBERLAND LIMITED

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## **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021**

### **Introduction**

The trustees present their report and the financial statements for the year ended 31 March 2021.

The trustees have prepared the annual report and financial statements in accordance with the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2015.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governance**

Carers Northumberland Ltd is a registered charity and a company limited by guarantee. It was incorporated on 4<sup>th</sup> June 2007 and registered as a charity on 27 February 2008 and its principal activity is providing support for carers throughout Northumberland.

#### **Trustees**

The Trustees are charity trustees for the purpose of charity law and are Directors of the company. One third of the Trustees retire from office together and are eligible for re-election at each Annual General Meeting (AGM) by rotation, so that each and every trustee so retires and is eligible for re-election at every third AGM from the date of their initial election. As between trustees who have been members the same length of time, those due to retire are chosen by lot. The officers of the trustee board for the ensuing year are nominated to and elected (by ballot if necessary) at every AGM.

#### **Trustee Induction and Training**

A Trustee Information Pack is available to potential and new Trustees. Potential Trustees are invited to attend a Trustee meeting to find out more about the workings of the Board and the governance of the charity, after which they may feel better informed to make the decision to become a Trustee.

New Trustees are introduced to the charity, their legal obligations under charity law, the content of the governing document, the Trustees and the decision-making process, the business plan and financial performance of the charity during an induction period soon after appointment. Trustees are also encouraged to attend appropriate training events that will support effective conduct in their role.

#### **Risk Management**

Where appropriate, policies and procedures or systems have been put in place to mitigate the risks the charity might face. Significant external risks to funding, and the nature of funding across the Community and Voluntary Sector, have led to the development of a long term strategic plan including the identification of priority activities in relation to income generation.

Policies and procedures exist to ensure compliance with health and safety of all staff, volunteers and beneficiaries of the charity. This includes the provision of adequate insurance cover. These policies and procedures are reviewed annually or more frequently, on change of circumstances, to ensure that they continue to meet the needs of the charity.

## **OBJECTIVES AND ACTIVITIES**

Carers Northumberland provides information, advice and support for carers, seeking to ensure equality of opportunity for all sections of the community in its own affairs and in access to facilities provided by the charity. In doing so, the activities adopted by Carers Northumberland to meet those objects include the following:

- Seeking the views of carers to influence service provision
- Provision of opportunities for carers to take a break from caring by attending support groups, leisure and skills events
- Signposting carers to sources of condition-specific or specialist support
- Provision of an Information Service and dedicated information line for carer enquiries
- Administration of the Carers Emergency Card Scheme and Carer Support Fund
- Working in partnership with other agencies and organisations to support carers
- Supporting the development and delivery of a voice for carers in consultation, policy and service development and delivery in the county

## **Achievement and performance**

Following a restructure at the end of 2019 and early 2020, Carers Northumberland was set to go into the new financial year beginning on 1 April 2020 with a structure which supported the core delivery within the restraints of the known funding from Northumberland County Council Adult Service and Northumberland CCG. The new structure consists of Chief Executive Officer, Service Delivery Manager, Training Coordinator and two Carer Information and Advice Workers. In addition, the core delivery team, an additional member of staff would be joining the team from 1 April 2020 in the role of Carers into Work Advisor. This post was funded by the North of Tyne Combined Authority to deliver the Carers Return to Work Project, in partnership with Newcastle Carers and North Tyneside Carers Centre. The project would support carers who have been out of work for some time and were keen to get back into employment. In February 2020 Carers Northumberland were invited to tender for a 12 month contract for a project to support young carers. The tender was successful, and the project started in August 2020 with another member of staff joining the team in the role of Young Carer Support Worker. Finally, in October 2020, Carers Northumberland added the role of Finance and Administration Assistant to the team to support the CEO with finance and the team as a whole with administrative support.

The Covid-19 pandemic has had a huge effect on the kind of work that could be delivered in 2020 and so much of what was originally planned has had to be postponed or changed to online and remote delivery. For most of the year the staff have either worked from fully from home (during lockdown) or a blended model of home working and spending allocated time working from the office on a rota basis. It quickly became clear that delivery plans would have to change as the pandemic continued and the most important thing operationally was that carers still had access to information, advice and support especially during the first national lockdown and as restrictions and guidance changed throughout the year.

## Information Service

The Information Service has been key throughout the year to maintaining contact with carers and continues to be the first point of contact for many carers via the Information Line, website and social media. As of 31 March 2021, there were 3,278 carers registered with Carers Northumberland with 1,143 new adult carers having registered in the period 1 April 20 to 31 March 21, this is a huge increase of 88% when compared with the number of new registrations in the same period last year. The average number of new registrations was around 47 per month, however, the new registrations for January 21 – March 21 came to 719. This figure reflects fact that unpaid carers were included in the Priority 6 group for the Covid-19 vaccination programme. In order to reduce contact with GP's a very busy point in the vaccination programme, Carers Northumberland supported them to collate numbers of unpaid carers for each GP's respective registers.

The Information Service deal with a varied range of queries, the majority early in the year were around coronavirus and the restrictions and guidance, but also finance and benefits, how to access services and planning for emergencies and the future. During the period 1 April 2020 – 31 March 2021, 2,057 individual carers were supported by the service resulting in 8,033 contacts/actions on their behalf. These figures are increases of 63% and 40% respectively, compared to the same data for the previous year. At the beginning of the pandemic the Information Team identified carers who were particularly vulnerable and/or isolated and made check-in calls with the help of other members of staff. It was also identified that carers were concerned about visiting the homes of those they supported, if they did not live with them, as lockdown restrictions were very clear about staying at home. To help give carers confidence to go out in their role supporting others, a small registration card was produced and sent to carers who were already registered. These cards are now sent out to all new carers who register as a matter of course. The cards also helped carers gain priority access to supermarkets at the height of the pandemic when stores were giving prioritised shopping times to NHS staff and other key workers. The staff team rang the majority of supermarkets and convenience stores in Northumberland to ensure that carers would be included in this priority group. Carers who register are also asked to complete a baseline assessment of their needs to ensure that any immediate needs can be addressed. Carers who register but do not have an immediate concern or query are contacted by a member of the Information Team after two-months to check that they are receiving the newsletter and that they know how to get in contact should they have a query. All carers who register with us and complete the initial baseline are contacted after six months and asked to complete a follow-up evaluation so we can measure how being registered with Carers Northumberland has (or has not) had an impact on their caring role. Where carers have had contact with a member of staff and have been supported with a particular issue a separate feedback form will be completed.

The newsletter is one of the main ways that Carers Northumberland communicates with carers who are registered. The majority of carers receive the newsletter by email, but there are also around 400 carers who prefer a printed copy to be posted. The newsletter is bi-monthly but as information about the pandemic, guidelines and restrictions was changing so rapidly at the start of the year the newsletter was produced monthly up to August 20 when it reverted back to bi-monthly production. This year has also seen an increase in the use of social media to circulate information. As of 31 March 2021, we have 1,085 likes on Facebook and 1,143 followers on Twitter. Between 1 April 2020 – 31 March 2021 our Facebook posts had reached an average of 11,477 people and our tweets

had reached an average of 1,318 people. Unique visits to the Carers Northumberland website were an average of 711 each month for the year.

### **Carer Support Fund and Carers Grants**

153 carers have benefited from the Carers Support Fund (CSF) enabling them to take a break from their caring role. The cost of supporting carers via the fund for 2020-21 was £15,410. Carers have used the fund to pay for the cost of short breaks, day trips, access to sport/leisure activities and personal care (haircuts etc.), however, the pandemic has meant that these activities have not been available to carers all year round. Carers have also been able to spend their CSF award on garden furniture, technology (laptops, tablets, smartphones), craft materials, photography equipment and books to enable them to take a break while staying close to home.

Carers have also been supported by the Information Service to access larger grants with over £4,600 in grants from Carers Trust and Turn 2 Us secured for essential household items such as washing machines, replacement cooker, carpets, beds and fridge-freezers. Carers Northumberland also continues to support the British Red Cross Carers Emergency Card scheme and encourages carers to register with the scheme so they can have peace of mind should they be unable to return to the person they care for due to unforeseen circumstances, up to the end of March 2021 192 new cards had been issued.

### **Peer Support Groups and Events**

Following the restructure, the office at Hexham closed at the end of March 2020 as it was felt that reducing to such a small staff team it was not practical to operate from two sites. All staff would be working from the current head office base in Ashington from April 2020. In order to provide a visible presence in all areas of the county the organisation the plan was to continue to run peer support groups; engage with and attend relevant partner events and implement a rolling programme of carer information events across the county utilising community venues and GP surgeries where appropriate; however, the effects of the pandemic has meant that all of the face-to-face community interaction has been suspended and there is no firm date for when any of this can start again. Once face-to-face activities can restart is likely they will be on a reduced capacity with smaller groups to begin with. Once it was established that the restrictions would not be a short-term measure, the peer support groups were moved online using Zoom. Rather than have all the groups running online, in consultation with the volunteer support group facilitators it was agreed that Berwick and Ponteland would run as separate groups and Morpeth/Blyth would be combined. Cramlington would also run as its usual group with a staff member to facilitate and Alnwick/Amble would also be combined. A standalone generic remote drop-in group also runs every Tuesday, facilitated by one of the staff team. Remote group attendances have been slow to increase, and many efforts have been made to support carers to join the online groups. Additional sessions for craft and specific information (Energy Awareness and Scam Awareness) have also taken place remotely. The average monthly group attendance throughout the year has been 23. Membership of the Facebook group has more than doubled since the start of the year from 70 members to 174 members at the end of March 2021. The Facebook group gives carers the opportunity to post and chat amongst themselves as well as asking questions and sharing tips and advice. Without our team of volunteers Carers Northumberland would not be able to facilitate all the groups or attend as many partner events as possible, and while community

engagement has taken a back seat this year, it is hopeful that the team, both staff and volunteers, will be able to get back into the community later in 2021.

### **Training and Carer Workshops**

Carers Northumberland provide training workshops for carers as well as carer awareness and identification training for health and social care professionals.

Carer workshops and training sessions have also been moved online. Carer Awareness and Identification training for health and social care professionals has made the transition to remote learning fairly easily and early feedback suggests it is easier for staff to commit the time when there is no travelling involved. The Training Coordinator has provided training for professionals from Northumberland County Council, Northumbria Healthcare Foundation Trust, Cumbria, Northumberland and Tyne and Wear Trust and GP practices across the county. Northumberland CCG continue to fund ongoing work with GP practices around identifying and support carers in primary care, it was hoped that this work would be further enhanced by utilising GP surgeries to hold information sessions to encourage carers to register and ask questions, but this has not been possible this year. Indeed, the Training Coordinator has seen a reduction in engagement with carer awareness training and practice reviews due to the changing priorities for GP practices as the pandemic continues. Carers Northumberland are supporting GP's with the roll out of the vaccination programme by encouraging carers to register their carer status for priority group 6.

Carer workshops have also moved online, and different topics have been offered throughout the year, including, stress busting, contingency planning and carers rights. There has been less engagement online, despite support being available to assist with access to technology and support to use it. Carers who have engaged have valued the sessions, but many carers have indicated that they prefer face-to-face delivery as it's difficult to speak freely in the presence of the person they care for and some carers take the training as an opportunity for a break. Carers Northumberland were able to purchase the Digital Resource for Carers (DRC) online learning platform from Carers UK for 12 months using funding from the Triangle Trust. The DRC offers carers online learning opportunities and lots of other information and can be accessed via the Carers Northumberland website.

### **Young Carers**

Carers Northumberland were successful in winning a contract from the local authority to provide young carer support. The project started on 1 August 2020 and a Young Carer Support Worker has been employed, initially for 12 months to support young carers who are referred into the service via the local authority. The project will work closely with the Youth Service to support professionals to identify young carers and access support for them. The long-term plan is to work closely with schools and youth providers to ensure that young carers are identified as early as possible and work with the young carer and their family to support them. The project also works with Active Northumberland who are providing young carers with leisure passes to their leisure centres to access facilities. Some of the work it was hoped to the project would deliver has been affected by the pandemic, but it is hoped that the funding will be extended so this can happen as soon as restrictions are relaxed. The project currently has 103 young carers registered with around 10 young carers receiving regular one-to-one support from the Young Carer Support



Worker. The Young Carer Support Worker has also set up a Young Carers Steering Group which will meet every two months to discuss plans for supporting young carers across the county and includes representatives from education, young people's mental health, youth services and early years and prevention.

### **Carers into Work Project**

The Carers into Work Project which is in partnership with Newcastle Carers and North Tyneside Carers Centre and funded by the North of Tyne Combined Authority has been in place for a full year. The initial project was work with the wider North of Tyne project delivery team and local employers to support carers who want to return to work into various different opportunities depending on their individual circumstances. The ongoing issues related to the coronavirus pandemic has meant that engagement in the project across all three local authorities has been low, particularly in Northumberland where there are significantly less opportunities to engage with larger employers, an older population and a large rural geographical area. In response to the changing priorities for carers throughout the pandemic, the North of Tyne Combined Authority, in partnership with the three carers organisations have applied to change some of the parameters of the project. These changes were approved by the North of Tyne Investment Panel on 16 March 2021. The project will still aim to support unpaid carers into employment, education or training but will now also include carers who are aged 16 to 17 years (and all carers 18 years and over) who are:

- Not in work and wish to progress into employment, training or education
- In work and are looking for a change of employment which better meets their employment and caring needs
- In work and wish to maintain their current employment but need support to implement strategies to balance their work and caring responsibilities.

The three Carers into Work Advisors have put together a package of online training via Teams which gives carers the opportunity to take part in a range of workshops including application forms, CV writing, interview techniques and confidence building. There is also a session available to carers to discuss and explore the viability of assistive technology to support them to return to work and be reassured that the person the care for is safe.

### **Advance Planning Service**

In 2019-20 Carers Northumberland received a grant from the Community Foundation to provide four Money Matters sessions for carers. The sessions were designed to support carers to navigate the world of finance and benefits and look at planning for the future by incorporating information on wills, advance planning and Power of Attorney. The sessions were planned for late March and early April and as a result of the coronavirus pandemic were cancelled with a view to rescheduling later in the year. It became clear that the sessions would not be able to go ahead as planned, however, the Community Foundation allowed the funding to be used to support carers who wanted to look into advance planning and in particular Lasting Power of Attorney (LPA). The pilot scheme was launch on 26 November 2020 (Carers Rights Day) and offered a full service to carers who want to explore LPA's including what it means, what it entails and support to complete the

process. The pilot was successful, and 20 carers benefited from the project so far. As a result, this service will be offered as part of the core delivery from 1 April 2021.

## **FINANCIAL REVIEW**

The charity remains grateful for the help and support given by government agencies, charitable trusts and other sources. For the year ended 31 March 2021, despite the uncertainties and disruption caused by the Covid pandemic, the Charity reported just a small decrease in overall total income to £289,048 (2020: £292,025).

The charity continued to effectively monitor and control all costs, and as a result costs for the year were reduced to £234,846 (2020: £278,791). The Charity was therefore able to report a surplus for the year of £54,202 (2020: £13,234). Cash balances at 31 March 2021 were £251,680 (2020: £151,549), the increase in the cash balances largely reflecting the surplus generated in the year. The increase in cash balances at 31 March 2021 was also due to the receipt of £48,388 of income at the end of 2020/21 which related to projects to be undertaken in 2021/22. These receipts have been shown in the balance sheet as deferred income, to be released in 2021/22 when the related projects will be undertaken.

## **Grant Making Policy**

The Charity does not make grants but administers the Carer Support Fund on behalf of Northumbria Healthcare Trust – Adult Services, and the Young Carer Support Fund on behalf of Northumberland County Council – Children's Services.

## **Investment Policy**

The charity holds no investments and as such has no investment policy.

## **Reserves Policy**

The Trustees aim to have a reserve of a minimum of 4 months' operating costs. This figure has been identified following consideration of the main financial risks to the charity. The strategy is to continue to build reserves through economies of scale wherever possible. The Trustees have supported expansion of operations, supported by a sound business case and regular review and in line with our aim to maintain healthy reserves.

## **Risk Management**

As part of the charity's business plan development, an assessment was undertaken as to the risks the Trust is exposed to. The charity has taken a proactive stance to reduce its overall reliance on external funding and to develop a portfolio of funders to further reduce the impact any one funding stream may incur. A major part of the charity's partnership working is to keep the charity abreast of any strategic, political or legal changes that could impact upon it.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

### **Statement of Trustees' Responsibilities**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year; in preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining 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. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Responsibilities of the Trustees**

Trustees, who are directors for the purpose of company law, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out under Legal and Administrative Information. In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's accountants are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounts information and to establish that the charity's accountants are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015) and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Trustees on 24<sup>th</sup> June 2021 and signed on their behalf by:



A Arter, Director and Chair of Trustees

**INDEPENDENT EXAMINERS REPORT ON THE UNAUDITED FINANCIAL STATEMENTS  
TO THE TRUSTEES OF CARERS NORTHUMBERLAND LIMITED.**

I report on the accounts of The Trust for the year ended 31 March 2021, which are set out on pages 10 to 18.

**Respective responsibilities of trustees and examiner**

The trustees, who are also the directors of Carers Northumberland Limited for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a Chartered Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met.



Richard Alsept  
Chartered Accountant  
16 Burlington Terrace  
Cardiff  
CF5 1GG

24<sup>th</sup> June 2021

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2021

		Unrestricted Funds	Restricted Funds	Total y/e 31 March 2021	Total y/e 31 March 2020
	Note	£	£	£	£
<b>INCOME</b>					
Donations	3	3,323	300	3,623	6,690
Charitable activities	3	204,110	80,878	284,988	284,501
<i>Investment income:</i>					
Interest received		437	-	437	834
<b>Total Income</b>		<b>207,870</b>	<b>81,178</b>	<b>289,048</b>	<b>292,025</b>
<b>EXPENDITURE</b>					
Charitable activities	4	156,740	78,106	234,846	278,791
<b>Total Expenditure</b>		<b>156,740</b>	<b>78,106</b>	<b>234,846</b>	<b>278,791</b>
Net Income/(expenditure)		<u>51,130</u>	<u>3,072</u>	<u>54,202</u>	<u>13,234</u>
Net Movement in Funds		51,130	3,072	54,202	13,234
Reconciliation in funds: Fund balances brought forward		<u>131,228</u>	<u>6,848</u>	<u>138,076</u>	<u>124,842</u>
<b>Fund balances carried forward</b>		<b>182,358</b>	<b>9,920</b>	<b>192,278</b>	<b>138,076</b>

The statement of financial activities includes all gains and losses in the year / period.  
All incoming resources and resources expended derive from continuing charitable activities.

## CARERS NORTHUMBERLAND LIMITED

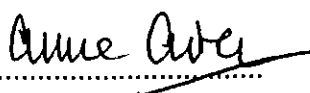
## BALANCE SHEET AS AT 31 March 2021

	Notes	March 2021 £	£	March 2020 £	£
FIXED ASSETS	2		408		1,781
CURRENT ASSETS					
Debtors	5	228		881	
Cash at bank and in hand		251,680		151,549	
		251,908		152,430	
CURRENT LIABILITIES					
Amounts falling due within one year	6	(60,038)		(16,135)	
Net Current Assets			191,870		136,295
NET ASSETS			192,278		138,076
Restricted Funds	10		9,920		6,848
Unrestricted Funds			182,358		131,228
TOTAL CHARITY FUNDS			192,278		138,076

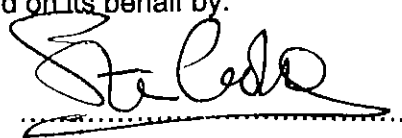
For the financial year ended 31 March 2021, the company was entitled to exemption from audit under section 477(1) of the Companies Act 2006; and no notice has been deposited under section 476(1) requesting an audit. The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 394 and which otherwise comply with the Companies Act 2006, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime under the Companies Act 2006 and with the provisions of Financial Reporting Standard 102, Section 1a for Small Entities (effective January 2015).

Approved by the Board on 24<sup>th</sup> June 2021 and signed on its behalf by:



A Arter, Director



S Cooke, Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2021

**1 ACCOUNTING POLICIES**

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

**a. Basis of accounting**

The company is a charitable company, limited by guarantee, incorporated in England. The charity constitutes a public benefit entity as defined by FRS 102.

The address of the registered office is:  
107 & 109 Station Road,  
Ashington  
Northumberland NE63 8RS

These financial statements were authorised for issue by the Board on 24<sup>th</sup> June 2021.

The financial statements are prepared under the historical cost convention and in accordance with the provisions of Financial Reporting Standard 102, Section 1a Small Entities, and the Charity Statement of Recommended Practice, (Charities SORP (FRS 102) 2015), as well as the Charities Act 2011.

**b. Fund accounting**

Unrestricted funds are incoming resources received or generated for charitable purposes. They are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Restricted funds can only be applied for a particular purpose as defined within their objects.

**c. Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income which is received by way of grants, donations and gifts to the charity is included in full in the Statement of Financial Activities upon receipt. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Bank interest and other investment income is included when receivable.
- Income from charitable activities are derived from contracts and service agreements and are accounted for as the charity earns the right to consideration by its performance.

**d. Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes unrecoverable VAT.

- Costs of generating funds comprise the costs associated with attracting voluntary income.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2021

- Operation and development of the charity includes all costs incurred by the charity in the delivery of its activities and services.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees.

**e. Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. All items with a useful life of more than one year are capitalised. Depreciation is provided at rates calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment	-	25% reducing balance
Office Fixtures and Fittings	-	25% reducing balance

**f. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**g. Trade debtors**

Trade debtors are amounts due from funders for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

**h. Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**i. Leasing**

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

**j. Pensions**

The Project operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.



**2. Tangible Fixed Assets**

	<b>Website £</b>	<b>Office Equipment £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>				
As at 1 April 2020	6,000	30,011	6,584	42,595
Additions	-	-	-	-
As at 31 March 2021	<u>6,000</u>	<u>30,011</u>	<u>6,584</u>	<u>42,595</u>
<b>Depreciation</b>				
As at 1 April 2020	6,000	28,304	6,510	40,814
Charge for year	-	1,347	26	1,373
As at 31 March 2021	<u>6,000</u>	<u>29,651</u>	<u>6,536</u>	<u>42,187</u>
<b>Net book value</b>				
<b>At 31 March 2021</b>	<u>-</u>	<u>360</u>	<u>48</u>	<u>408</u>
At 31 March 2020	<u>-</u>	<u>1,707</u>	<u>74</u>	<u>1,781</u>

CARERS NORTHUMBERLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2021

**3. Income**

	Unrestricted Funds	Restricted Funds	Total y/e 31 March 2021	Total y/e 31 March 2020
	£	£	£	£
<i>Donations and Fundraising</i>	3,323	300	3,623	7,120
<i>Charitable activities</i>				
Care Trust grants	172,300	-	172,300	172,300
Other care grants	17,562	77,878	95,440	107,563
Covid related grant	10,000	-	10,000	-
Other income	4,248	-	4,248	180
Project income	-	3,000	3,000	4,028
	<u>207,433</u>	<u>81,178</u>	<u>288,611</u>	<u>291,191</u>
<i>Interest receivable</i>				
Bank interest receivable	437	-	437	834
	<u>437</u>	<u>-</u>	<u>437</u>	<u>834</u>
<b>Total</b>	<u><b>207,870</b></u>	<u><b>81,178</b></u>	<u><b>289,048</b></u>	<u><b>292,025</b></u>

**4. Expenditure**

	Unrestricted Funds	Restricted Funds	Total y/e 31 March 2021	Total y/e 31 March 2020
	£	£	£	£
<i>Charitable Activities:</i>				
Service Delivery Manager	29,863	-	29,863	-
Key Support Work	-	-	-	41,386
Training Co-ordinator	19,391	-	19,391	23,774
Central Office	53,982	778	54,760	65,324
Carers Support Fund	-	15,410	15,410	18,420
Carers Return to Work	-	35,845	35,845	-
Young Carers Support	-	24,265	24,265	-
Information Service	51,318	-	51,318	84,865
Volunteer Coordination	-	-	-	26,890
Carers Trust Grants	-	1,808	1,808	-
Projects (Other)	-	-	-	7,146
Redundancy costs	-	-	-	7,888
Depreciation	1,373	-	1,373	1,099
	<b>155,927</b>	<b>78,106</b>	<b>234,033</b>	<b>276,792</b>
<i>Governance</i>				
Trustee meetings and training	-	-	-	1,249
Professional fees	813	-	813	750
	<b>813</b>	<b>-</b>	<b>813</b>	<b>1,999</b>
<b>Total</b>	<b>156,740</b>	<b>78,106</b>	<b>234,846</b>	<b>278,791</b>

**5. Debtors**

	31 March 2021 £	31 March 2020 £
Trade Debtors	228	881
Prepayments	-	-
<b>Total</b>	<b>228</b>	<b>881</b>

**6. Creditors: amounts falling due within one year**

	<b>31 March 2021 £</b>	<b>31 March 2020 £</b>
PAYE and NIC	4,017	3,836
Creditors & accruals	7,633	9,299
Deferred grants	48,388	3,000
Total	<u>60,038</u>	<u>16,135</u>

Included within creditors and accruals is an amount of £1,338 (2020: £1,858) owed to Northumberland Care Trust. This amount is repayable on demand.

**7. Staff costs and numbers**

During the financial period the company had a maximum of 8 FTE employees and their remuneration was made up as follows:

	<b>2021 £</b>
Salary and wages	158,409
National insurance costs	13,036
Employer pension costs	5,372
Redundancy costs	-
Total	<u>176,817</u>

No employee received emoluments of more than £60,000.

**8. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Tangible Fixed Assets	408	-	408
Current Assets	241,988	9,920	251,908
Creditors	(60,038)	-	(60,038)
Total	<u>182,358</u>	<u>9,920</u>	<u>192,278</u>

**9. Remuneration of management committee**

Four trustees received expenses payments of £nil (2020: £545) associated with the cost of attending meetings of the charity in the financial year ended 31 March 2021.

**10. Restricted Funds**

	Balance 1 April 2020	Incoming Resources	Resources Expended and transfers	Balance 31 March 2021
	£	£	£	£
Carers Week	-	3,000	-	3,000
Carers Trust	-	1,808	1,808	-
Carers into Work	-	39,547	35,845	3,702
Carers Support Fund	6,801	10,000	15,410	1,391
Young Carers Support	47	25,823	24,043	1,827
Carers Emergency Cards	-	1,000	1,000	-
	<b>6,848</b>	<b>81,178</b>	<b>78,106</b>	<b>9,920</b>