

***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 2024**

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) J Danskin - Chair  
S Cooke  
A C Arter (resigned 20<sup>th</sup> July 2023)  
Countess A De'Travernent (resigned 20<sup>th</sup> July 2023)  
D Jack  
J Birkin-Nicholl (resigned 20<sup>th</sup> July 2023)  
V Hodgson  
P Stonell  
A Moore  
P Robertson  
S Cleave

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

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## CARERS NORTHUMBERLAND LIMITED

### TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

#### Introduction

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

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 2019.

#### 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.

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### 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 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 – Operational Review 2023-2024

As of 31 March 2024, there were 7430 carers registered with Carers Northumberland (this includes 690 parent carers and 512 young carers), this is an increase of 27% based on the number of carers registered at the end of March 2023. 1118 new adult carers have registered in the period 1 April 23 to 31 March 24, this too is an increase of 8% when compared with the number of new registrations in the same period last year. In 2023-24, 3242 individual carers were supported, an increase of 12% from 2885 in 2022-23. Contacts with carers have also increased with 8108 contacts and 13004 actions carried out between 1 April 23 and 31 March 24 compared with 7244 contacts and 11355 actions based on the same period for 2022-23. The average number of registrations per month continues to increase year on year. In 2022-23 the monthly average for new adult carer registrations was 89. In 2023-24 this has increased to an average of 93 new adult carer registrations each month.

The Information Service deal with a varied range of queries, the majority this year has been around finance, issues related to the ongoing cost-of-living crisis and accessing suitable respite to enable carers to take a break.

Carers who register are asked to complete a baseline assessment of their needs at the point of registration to ensure that any immediate concerns 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. 82 baseline reviews have been completed up to 31 March 2024 with positive increases shown for taking a break/time of myself, employment, education and training, accessing support and finance, money and benefits. 159 evaluations have been returned for the same period. As a result of being supported by Carers Northumberland:

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- 97% of carers agreed they know more about their rights as a carer now
- 96% of carers agreed they feel more confident
- 96% of carers agreed they feel more in control
- 92% of carers agreed they feel less lonely/isolated
- 99% of carers agreed they know where to go for advice and support

Our social media presence is also key and continues to be a source of information dissemination sought by carers and professionals in many different ways. Between 1 April 2023 and 31 March 2024 our Facebook posts have reached an average of 9000 people per month. Unique visits to the Carers Northumberland website averages 7190 per month which is an increase of 74% from the average of 4121 visits in 2022-23.

Carers Northumberland continues to administer the Carer Support Fund (CSF) on behalf of the local authority which provides adult carers of adults with an individual grant to enable them to take a break from their caring role. At the end of March 2024 191 carers had applied for CSF and £19,645 had been awarded. Main uses for the fund have been day trips, short breaks, therapies, leisure and exercise activities, crafts and ongoing hobbies and interests. Carers have also been supported by the Information Service to access other one-off grants. These have been via Carers Trust, Northumberland Communities Together, Turn 2 Us and the Family Breaks Fund and have supported carers to access breaks, furniture, driving lessons, moving costs, and white goods. Since July 2023, Carers Northumberland have also been supporting Northumberland County Council to distribute some of the Household Support Fund budget for 2023-24. The funds are from the UK Government via the Department of Work and Pensions and is to aid households with essential support for food, fuel, energy, and other essential living costs. Unpaid carers have been identified as being particularly vulnerable to financial hardship in the current high cost of living climate. One off grants from these funding streams have totalled £31,228 in 2023-24, which is an increase of 16% in the amount of one-off grants secured for carers compared with 2022-23.

From 1 April 23 – 31 March 24, Carers Northumberland have supported carers with benefit checks, and subsequent applications, which has resulted in £413,071.78 in annual benefit gains for carers (mainly Attendance Allowance and Carers Allowance). This is an increase of 83% on the amount of annual benefit gains from 2022-23 of £225,395 and the increase has been possible due to some additional capacity within the Information Team and administration.

Following a successful pilot scheme in 2020-21 the Information Service continues to offer carers support to complete Lasting Power of Attorney paperwork as part of the Advanced Planning Service. Carers Northumberland have also supported carers to complete an Emergency Care Plan which will help them document important information about the person they care and their usual routine and medication requirements.

Regular monthly peer support groups continue in Ponteland, Cramlington, Berwick, Alnwick, Blyth, Ashington, Prudhoe, Morpeth and Hexham, and from April 2023 there has been a monthly online Welcome Group, specifically aimed at newly registered carers to find out what Carers Northumberland can offer and to ask questions. In addition to the regular monthly groups at fixed venues, the Information Team have also had carer catch-ups at different venues across the county, these are usually a meal, and regular carer walks have also taken place at different venues. In August 23, Carers Northumberland organised a trip to Beamish Open Air Museum, for carers of all ages and their families, this

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was so successful that it will become an annual trip. There have been 1363 attendances at groups, activities, and events during 2023-24. This is an increase of 11% from 2022-23. The closed Facebook Group now has 470 members, an increase of 28% from 2022-23.

There are currently 17 active volunteers which includes 8 trustees. Since 1 April 23 – 31 March 2024 volunteers have provided 537 hours of volunteering to support the organisation. Blyth, Morpeth, Berwick, Ashington, Alnwick and Ponteland groups are currently supported by one of our volunteer Group Hosts. At the AGM in July 2023, three long-standing trustees stepped down, Julie Birkin-Nicholl, Angela De'Travernent and Anne Arter. Julie Danskin was elected as Chair for a second year.

Training for carers – there has been a programme of regular carer workshops through the year being delivered both remotely via Zoom and in-person. 164 carers have attended training sessions this year, on Carer Resources, Managing Guilt, Journalling, Mindfulness, and Planning for the Future Training for professionals – Carers Northumberland offer training to professionals around carer awareness and identification. This is delivered remotely and in-person. CNTW have an ongoing commitment to offer carer awareness and identification training to all their staff. This training is co-delivered with CNTW staff and carers. An ongoing programme of carer awareness and identification training is also available to social care and primary health care professionals. 599 professionals have attended carer awareness training since April 2023, a significant increase in comparison with 238 attendances in 2022-23.

Carers Northumberland are currently contracted by Northumberland County Council's Children's Service to deliver a Young Carer Service. There are 512 young carers registered with the service to 31 March 2024 with 189 new registrations since 1 April 23. This is an increase of 46.5% compared with 2022-23. Support for young carers is a mixture of intensive one to one support for those young carers who are struggling with their caring role as well as opportunities for young carers to access other means of support to take a break and get involved in other activities such as an annual Active Northumberland Leisure Pass and the Young Carer Support Fund to provide financial support to access a break from their caring role. Young carer activities have continued thanks to a generous individual donation. Young carers have enjoyed a programme of activities, events and trip throughout the year with a mix of online and in-person sessions including, craft, cookery, ice skating, golf, cinema, bowling and much more.

A comprehensive School Offer has been put together which offers schools the support needed to implement the recommendations made in the Supporting Young Carers in Schools Toolkit which was rolled out to all schools in Northumberland in March 2022. The aim of the School Offer is to provide schools with support to identify and support young carers. The overall aim is to encourage schools to implement useful changes to support young carers in education and this will be rewarded with a Recognition of Excellence in Supporting Young Carers Award from Carers Northumberland which is split into gold, silver and bronze categories. There are 54 schools taking part in the offer as of 31 March 2024. 5 schools have achieved the gold award, with a further 13 schools who are at bronze or silver level. Young Carer Awareness training has been delivered throughout the year to both local authority staff and school staff, with 561 professionals receiving this training during 2023-24. During 2023-24, over 6,000 pupils have benefited from dedicated Young Carer Awareness assemblies at schools across the county.

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Carers Northumberland are also supporting parent carers (caring for a child under 18 with additional needs) as the number registering has continued to increase. There are 690 parent carers currently registered, and as a result of the rising numbers, additional funding for parent carer work has been agreed by Northumberland County Council via the current Children's Services contract.

Ongoing work with CNTW, the mental health foundation trust that covers the county, has enabled Carers Northumberland to secure some additional core funding to support the Older People's Pathway. Since April 2022 there have been 508 referrals directly from this pathway. CNTW have confirmed that funding will continue for this until 31 March 2025. In May 2023, Carers Northumberland successfully achieved the Improving Quality Foundation Level Standard. This was a requirement of Carer Trust membership and is also an opportunity to be recognised for the quality of service that is provided. The award lasts for three years.

In October 2023, the Trustee Board, staff, and volunteers, held an away day where they reviewed and refreshed the charity's Business Plan. The result was a new Strategic Plan for 2024-2029 which focuses on more carer identification, more carer awareness, and increasing the capacity of the team to respond to increased demand for services.

## FINANCIAL REVIEW

The charity remains grateful for the help and support given by government agencies, charitable trusts, private donations, and other sources. For the year ended 31 March 2024, the Charity is pleased to report an increase in overall total income to £459,497 (2023: £406,795). The increased income was mainly due to increased funding for Care Projects including the Information Service and support & activities for Young Carers. Income also includes the Household Support Fund (£75,000) which the charity manages on behalf of Northumberland County Council.

The charity continued to effectively monitor and control all costs. Total costs did increase in the year to £404,470 (2023: £393,695), this increase being largely due to the increases in staff costs. The Charity was able to report a surplus for the year of £55,027 (2023: £13,100). Of this surplus, the core/unrestricted funds surplus was £6,780, representing an overall position of slightly better than break-even with respect to the charity's core budget. The balance relates to funds held in restricted reserves.

Cash balances as at 31<sup>st</sup> March 2024 were £316,780 (2023: £300,697), representing a small increase in the year. Of this balance, £66,968 was held in respect of restricted funds, including the Household Support Fund balance of £61,258. Deferred income at 31<sup>st</sup> March 2024 was £28,810, representing funds received or applied for in 2023/24, but with the money to be applied to activities in the 2024/25 year.

Overall reserves increased to £296,572 at the year end, of which £66,968 was restricted, leaving £229,604 for core unrestricted activities.

## Grant Making Policy

The Charity does not make grants but administers the Household Support Fund on behalf of NCC, Carer Support Fund on behalf of Northumberland County Council – Adult Services,



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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 combined unrestricted reserve of a minimum of 3 months' operating costs, plus closure 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. This policy is currently met.

### **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.

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### **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 2019) and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Trustees on 15<sup>th</sup> August 2024 and signed on their behalf by:



J Danskin, Director and Chair of Trustees

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

I report to the Charity Trustees on my examination of the accounts of The Trust for the year ended 31 March 2024, which are set out on pages 9 to 17.

**Responsibilities and basis of report**

The trustees, who are also the directors of Carers Northumberland Limited ('the Company') for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Company'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 my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than the requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent Examination; and
- (4) the accounts 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 (FRS102)).

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



Richard Alsept A.C.A.  
Chartered Accountant  
16 Burlington Terrace  
Cardiff  
CF5 1GG

15<sup>th</sup> August 2024

CARERS NORTHUMBERLAND LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2024**

		Unrestricted Funds	Restricted Funds	Total y/e 31 March 2024	Total y/e 31 March 2023
	Note	£	£	£	£
<b>INCOME</b>					
Donations/fundraising	3	33,022	-	33,022	21,899
Charitable activities	3	288,715	128,620	417,335	382,178
<i>Investment income:</i>					
Interest received		9,140	-	9,140	2,718
<b>Total Income</b>		<b>330,877</b>	<b>128,620</b>	<b>459,497</b>	<b>406,795</b>
<b>EXPENDITURE</b>					
Charitable activities	4	324,097	80,373	404,470	393,695
<b>Total Expenditure</b>		<b>324,097</b>	<b>80,373</b>	<b>404,470</b>	<b>393,695</b>
Net Income/(expenditure)		6,780	48,247	55,027	13,100
Net Movement in Funds		6,780	48,247	55,027	13,100
Reconciliation in funds: Fund balances brought forward		222,824	18,721	241,545	228,445
<b>Fund balances carried forward</b>		<b>229,604</b>	<b>66,968</b>	<b>296,572</b>	<b>241,545</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.

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**BALANCE SHEET AS AT 31 March 2024**

	Notes	March 2024 £	£	March 2023 £	£
FIXED ASSETS	2		-		-
CURRENT ASSETS					
Debtors	5	16,280		5,000	
Cash at bank and in hand		<u>316,780</u>		<u>300,697</u>	
		333,060		305,697	
CURRENT LIABILITIES					
Amounts falling due within one year	6	(36,488)		(64,152)	
Net Current Assets			296,572		241,545
NET ASSETS			<u>296,572</u>		<u>241,545</u>
Restricted Funds	10		66,968		18,721
Unrestricted Funds			229,604		222,824
TOTAL CHARITY FUNDS			<u>296,572</u>		<u>241,545</u>

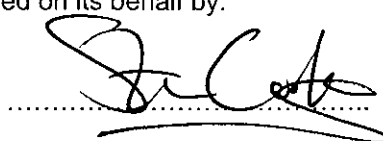
For the financial year ended 31 March 2024, the company was entitled to exemption from audit under section 477(1) of the Companies Act 2006; and no notice has been deposited under section 476(1) requesting an audit. The trustees acknowledge their responsibilities for ensuring that the company keeps accounting 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 15<sup>th</sup> August 2024 and signed on its behalf by:



J Danskin, Director



S Cooke, Director

## CARERS NORTHUMBERLAND LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2024

#### **1 ACCOUNTING POLICIES**

The principal 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 15<sup>th</sup> August 2024.

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) 2019), 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.

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2024

- 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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2024

**2. Tangible Fixed Assets**

	Website £	Office Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>				
As at 1 April 2023	6,000	30,011	6,584	42,595
Additions	-	-	-	-
As at 31 March 2024	<u>6,000</u>	<u>30,011</u>	<u>6,584</u>	<u>42,595</u>
<b>Depreciation</b>				
As at 1 April 2023	6,000	30,011	6,584	42,595
Charge for year	-	-	-	-
As at 31 March 2024	<u>6,000</u>	<u>30,011</u>	<u>6,584</u>	<u>42,595</u>
<b>Net book value</b>				
<b>At 31 March 2024</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



CARERS NORTHUMBERLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2024

**3. Income**

	Unrestricted Funds	Restricted Funds	Total y/e 31 March 2024	Total y/e 31 March 2023
	£	£	£	£
<i>Donations and Fundraising</i>	33,022	-	33,022	21,899
<i>Charitable activities</i>				
Local Authority grants	172,690	-	172,690	172,300
Other care grants	99,487	128,620	228,107	67,040
Other income	13,398	-	13,398	8,297
Grants repaid/repayable	-	-	-	(21,625)
Project income	3,140	-	3,140	156,166
	<u>321,737</u>	<u>128,620</u>	<u>450,357</u>	<u>404,077</u>
<i>Interest receivable</i>				
Bank interest receivable	9,140	-	9,140	2,718
	<u>9,140</u>	<u>-</u>	<u>9,140</u>	<u>2,718</u>
<b>Total</b>	<b><u>330,877</u></b>	<b><u>128,620</u></b>	<b><u>459,497</u></b>	<b><u>406,795</u></b>

CARERS NORTHUMBERLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2024

4. Expenditure

	Unrestricted Funds	Restricted Funds	Total y/e 31 March 2024	Total y/e 31 March 2023
	£	£	£	£
<i>Charitable Activities:</i>				
Service Delivery Manager	41,581	-	41,581	34,080
Training Co-ordinator	-	-	-	12,372
CNTW (Information Service)	-	17,159	17,159	58,841
Central Office	94,942	-	94,942	80,103
Carers Support Fund	-	19,145	19,145	20,870
Carers Return to Work	-	-	-	25,179
Young Carers Support	53,507	1,774	55,281	57,132
Young Carers Activity	26,678	1,767	28,445	30,289
Information Service	104,626	-	104,626	58,841
Parent Carer Support	-	-	-	1,644
Carers Trust Grants	-	6,180	6,180	3,765
Household Support Fund	-	13,742	13,742	-
Young Carer Support Fund	-	20,166	20,166	-
Projects / (Other)	200	440	640	8,483
Depreciation	-	-	-	28
	<b>321,534</b>	<b>80,373</b>	<b>401,907</b>	<b>391,627</b>
<i>Governance</i>				
Trustee meetings and charity management	1,763	-	1,763	1,268
Professional fees	800	-	800	800
	<b>2,563</b>	<b>-</b>	<b>2,563</b>	<b>2,068</b>
<b>Total</b>	<b>324,097</b>	<b>80,373</b>	<b>404,470</b>	<b>393,695</b>

5. Debtors

	31 March 2024 £	31 March 2023 £
Trade Debtors	16,310	5,000
Prepayments	(30)	-
<b>Total</b>	<b>16,280</b>	<b>5,000</b>

CARERS NORTHUMBERLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2024

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

	<b>31 March 2024 £</b>	<b>31 March 2023 £</b>
PAYE and NIC	5,622	4,612
Creditors & accruals	2,056	29,959
Deferred grants	28,810	29,581
<b>Total</b>	<b>36,488</b>	<b>64,152</b>

**7. Staff costs and numbers**

During the financial period the company had an average of 10 FTE employees, and their remuneration was made up as follows:

	<b>2024 £</b>
Salary and wages	245,877
National insurance costs	21,782
Employer pension costs	9,078
<b>Total</b>	<b>276,737</b>

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	-	-	-
Current Assets	266,092	66,968	333,060
Creditors / deferred income	(36,488)	-	(36,488)
<b>Total</b>	<b>229,604</b>	<b>66,968</b>	<b>296,572</b>

## CARERS NORTHUMBERLAND LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2024

#### 9. Remuneration of management committee

Trustees received expenses payments of £67 (2023: £216) associated with the cost of attending meetings of the charity in the financial year ended 31 March 2024.

#### 10. Restricted Funds

	Balance 1 April 2023	Incoming Resources	Resources Expended and transfers	Balance 31 March 2024
	£	£	£	£
Carers Trust Grants	-	6,180	6,180	-
Carer Information Service	159	17,000	17,159	-
Household Support Fund	-	75,000	13,742	61,258
Eat, Sleep, Play, Learn Fund	-	440	440	-
Carers Support Fund	1,221	20,000	19,145	2,076
Young Carers Support Fund	13,800	10,000	20,166	3,634
Young Carers Support	1,774	-	1,774	-
Young Carers Activity	1,767	-	1,767	-
	<b>18,721</b>	<b>128,620</b>	<b>80,373</b>	<b>66,968</b>