

Charity Registration No. 1123359

Company Registration No. 06418743 (England and Wales)

CARERS SUPPORT WEST SUSSEX
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

CARERS SUPPORT WEST SUSSEX

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name	Carers Support West Sussex
Registered charity number	1123359
Charity's principal address	The Orchard, 1-2 Gleneagles Court, Brighton Road, Crawley, RH10 6AD

Trustee name	Office (if any)	Dates acted if not for whole year
Robert Adams	Chair	Resigned June 2021
Sue Knight	Vice Chair	Resigned Vice Chair position May 2021
Peter Phillips	Treasurer/Chair Finance and Risk Committee	Resigned July 2021
Neal Young	Chair Human Resources Committee	Acting Chair from July 2021
Philip Lansberry		
Narendhra Morar		
Paul Isaacs	Acting Chair Finance and Risk Committee	Acting Chair from 20 July 2021
Jane Green		
John Williamson		
Christine Field	Vice Chair	Vice Chair from July 2021

No Trustees have been appointed since the year end

Note that the Trustees of the Charity are also Directors of the registered charitable company (for purposes of the Companies Act 2006).

CEO: Sonia Mangan

Professional Advisers

The professional advisers disclosed for the year 2020/21 are:

Auditors Richard Place Dobson Services Limited
Chartered Accountants
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Bankers Royal Bank of Scotland
36 St Andrew Square
Edinburgh
EH2 2YB

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CARERS SUPPORT WEST SUSSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Report of the Trustees

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

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the Charity's Memorandum and Articles of Association, the Companies' Act 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice (2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Carers Support West Sussex was registered on 28 March 2008 and was incorporated on 6 November 2007.

1. Objects

The Charity's objects are:

To relieve poverty, sickness and mental suffering of people who are carers, whether on a full or part-time basis living in West Sussex and its environs for people who are elderly, disabled, ill or frail for any reason whatsoever and the relief of such elderly, disabled, ill or frail people by the provision of practical help and assistance, advocacy and information for those responsible for their care.

To advance the education amongst carers and the general public concerning caring and the support and treatment of those requiring support from carers.

2. Main Activities

We are an independent charity in West Sussex dedicated to improving the support provided to unpaid carers, to enable them to have a good quality of life, access to information, guidance, and encourage independence, to give carers a choice of a life alongside their caring role. We have over 100 members of staff and 90 volunteers. We also benefit from a highly dedicated Board of Trustees.

With more than 30,000 carers currently registered with the Charity, we run Support Groups, a Carer Response Line, help carers access equipment to assist them in their caring role, or provide funds so that carers can do something for themselves. We can also help carers access counselling and call back services, wellbeing support and have teams in all the of the major hospitals in West Sussex, as well as East Surrey Hospital in Redhill.

The Impact Report for 2020/21 ([Impact Report \(carerssupport.org.uk\)](https://www.carerssupport.org.uk)) gives a flavour of the Charity's activity for one of the most challenging years for the Charity to date.

Carers are at the heart of everything we do and as such their voices have been a key part of our new strategy which will be published during summer 2021. The strategy has been developed following extensive primary research and secondary data insights of "what works" for and with carers. [Have Your Say - Carers Support West Sussex](#).

Imagine a world where carers do not have to fight to be heard and recognised. A world where carers feel valued and supported for who they are and what they do.

Our vision is to bring the day forward when unpaid carers are seen, heard, and included.

3. Charitable Objectives for the Year

The Charity Business Plan relates to the Charity's current agreed strategy 2015-20 and agreed priorities. This Business Plan is supported by plans for: Fundraising; Human Resources; Marketing and Communications; and Carer Engagement and Volunteering.

The eight priority areas for the year 2020/21 were:

Customer Relationship Management (CRM) & IT

CSWS successfully introduced a new CRM in June 2020, provided training, support, and guidance for more than 120 database users and transferred almost 30,000 carer records. In March 2020 and throughout the year the team maximised the use of technology and moved swiftly to deliver carer support activity remotely, focussing on carers who were most in need and offering weekly catch up and wellbeing calls.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2021

Quality and Outcomes

At the start of the financial year, CSWS was successfully awarded the Level Two Trusted Charity Mark and during the financial year the team started work on an external accreditation quality standard, (funded by WSCC), for the Pride in Care award relating to support for LGBTQ carers.

Funding and Development

The team increased carer activity and the Charity's fundraising programme for the year raised over £128,000 in income (including both unrestricted and unrestricted funding) for projects. The fundraising expenses cost 18% of the money raised - in other words an excellent return on investment.

Strategy and Governance

In December 2019, a project team was formed combining resources at Carers Support West Sussex (CSWS) and West Sussex County Council (WSCC). The aim was to engage with carers and stakeholders in West Sussex, using a mix of surveys and focus groups to discover, 'what carers want locally.' The research findings indicated that carers and stakeholders, in West Sussex, are calling for:

- Carers to be identified, involved, and valued
- Greater choice and control to help maintain a balanced life and care well
- Improved social opportunities for young carers
- Independent carer advocacy support
- Carers to be supported at each stage of the caring journey
- Connecting carers to peer-to-peer support and learning
- Reducing the financial hardship
- Inclusive support for seldom heard carer communities
- Support for working carers from employers

The final Carer Strategy will be ready for agreement by autumn 2021.

The Primary Research Impact Report provides information on carer insights, including a summary of carer-led discussions testing the strength of the above recommendations. The Secondary Data Research Report involved pulling together 13 reports and surveys on a local and national level to paint a full picture on the state of care. CSWS continues to involve carers as part of the Carers' Planning Group (CPG) who regularly meet (currently remotely) to plan events for Carers' Rights' Day and Carers' Week to help raise awareness of caring. In 2020, the events took place online and the two awareness raising campaigns hosted had a total reach of 256 carers.

Finance and Risk

Finance and Risk for the Charity are reported at sections 9 and section 12 (respectively). The Charity's team has improved its activity with respect to finance and risk throughout the year, as evidenced by fully meeting all the Trusted Charity Mark standards.

Carer Wellbeing Programmes

What the Charity does and has done for and with carers during the year is reported in section 8 of this report. Carer registrations, in other words new carers, have increased by 11% during the year. During 2020/21 CSWS worked with 8,512 unique carers by email, telephone, face-to-face, Zoom individually and in groups and via online chat functions. This is compared to 8,320 in 2019/20.

HR and Workforce

In June 2020 the Charity committed to the ACEVO Diversity principles and has undertaken to do an annual review of diversity, equality and inclusion with the workforce, and an annual plan of action. In January 2021, 75 employees (77%) completed the CSWS biannual Gallup 12 Survey. The scores across all measures are "extremely high" with no staff score below 74%. The year-on-year scores clearly show a significant improvement with three of the 12 measures improving by more than 10%.

Partnerships and Collaboration

Section 8.2 provides more specific information on the work of the teams in partnership with colleagues across the county and beyond.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2021

4. Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and in planning the Charity's future activities. The Trustees consider that the Charity's activities reflect its aims and objectives and that they are designed to provide accessible services and activities that benefit the appropriate sector of the public in accordance with our charitable objectives.

5. Statement Regarding Fundraising

The Charity raises funds primarily through Grants and Trust fundraising. Fundraising activity is reported to the Finance and Risk Committee which is a sub-committee of the Board and the fundraising policy is monitored annually. The Charity is registered with the Fundraising Regulator, has a fundraising policy, and has not received any complaints relating to fundraising during the year.

6. Remuneration Policy

The approach to the remuneration of all employees is to endeavour to offer fair and competitive levels of pay, as are affordable within our means, so that our charitable objectives can be delivered. The rates of pay shall be proportionate to the complexity and responsibilities of each role.

The key principles for deciding the pay and reward of the employees of the Charity will be:

- that every employee is different, so we recognise that their needs and their motivations are different;
- attaining equity and objectivity in setting levels of compensation;
- maintaining responsible financial management to enable payments to be made;
- having a strong governance structure to ensure that employee remuneration is managed in line with best practice.

The Charity seeks to be fair in remunerating at both the higher and lower ends of the pay scale, and the appropriateness of pay will be considered in the context of achieving the aims of our charity and the efficient delivery of services to meet the needs of our beneficiaries.

7. Contribution Made by Volunteers

Volunteers supported carers throughout the year, providing 2,556 hours of support, with 90 volunteers registered with the Charity by the end of March 2021. The Charity has had some significant successes for and with volunteers throughout the year, including:

- 96% volunteer satisfaction rate in January 2021 Volunteering Engagement Survey compared to 75% in June 2019.
- Since September 2020 CSWS team recruited and trained 34 new volunteers.
- The team have been able to re-engage volunteers in carer services' support over the past year, develop new virtual and telephone roles and we now have 71 active volunteers.
- A new intake of 13 counselling volunteer placements took place in October 2020.
- Volunteers have access to the CSWS Microsoft Office 365 system to further support them to be able to volunteer flexibly and from home and have access to SharePoint and MS Teams.

Volunteer Contribution 2020/21

- 42 isolated and lonely carers with over 14,000 minutes of social chats.
- 4,260 minutes of digital support over the telephone helping our carers to get online and use their digital equipment – many for the first time.
- 124,000 minutes of much needed counselling time to our carers.
- 600 minutes of volunteer time to write blog posts for our social media.
- 2,940 minutes supporting us to keep our data consistent on the carer database.
- 2,925 minutes GP practice website research.
- 4,680 minutes supporting the virtual carer groups.

8. Achievements and Performance

The Charity team's activity is based around the carer journey from early identification through to seeking ongoing, preventative, community-based support. Caring for a family member or friend can be both wonderful and tough. The work of the team with and for carers demonstrates that the pathways and partnerships that carers navigate for themselves and their cared-for are rarely linear and are often very complex. Carers need the skill and dedication of a "one-stop" caring service to help navigate the twists and turns of their many and varied journeys.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2021

8.1 Key facts:

- Carers UK reported at the end of 2019 that across the UK: women are more likely to take on a caring role, 24% of carers considered themselves to have a disability; two in five carers surveyed were struggling to make ends meet (around 39%); 77% have had to cut back on hobbies and leisure activities and 68% had to regularly use their own income/savings to pay for care or support services, equipment, or products for the person they care for.
- There could be as many as 120,000 unpaid carers in West Sussex.
- CSWS teams provide a range of generic and specialist support and during the year worked with carers supporting: people with dementia (20%); people with a mental health condition (9%); people with a physical disability (9%); people with a learning disability (9%); people with a long-term health condition (23%); people with substance use issues, or addiction/recovery issues (3%); people who are frail/elderly (9%); autistic people (3%); and under 18 with a disability or parent carers (15%).
- 8% of carers the teams engaged with were from ethnic minority communities, 19% from rural and 1.6% from LGBTQ communities.
- 70% of carer contacts were women, 23% men, 1% transgender and 6% were unknown gender.
- The team support carers who are 16 years and above and 55% were 25-64 years; 23% 65-80 years, 11% 81 years and above, 1% were 16-25 and 10% were unknown age.
- At end of the financial year CSWS has registered 3,744 (the annual target is 3,000) new unpaid carers. Given the downturn in referrals during the earlier months of the pandemic, this represents significant activity.
- Carer registrations have increased over the course of the year, with 216 new registrations per calendar month at the start of the year, rising to a peak of 568 in March 2021. The latter mainly being a successful outcome of the increased marketing and communications around carers accessing vaccinations.
- Carer Equipment Service provided 1,102 carers with equipment, spending 96% of available budget. From May 2020, the team worked with the new Technology Enabled Carer (TEC) contract provider and supported carers to access new TEC solutions to support in their caring activity.
- The team allocated £433,095 in one-off grants to 1,230 carers in 2020/21; this figure included a one-off grant of £100,000 from the NHS and enabled carers to pay for equipment, transport, respite, breaks away during easing of restrictions, and ways of accessing online support during the lockdown restrictions.
- During the year the teams continued to work closely with Adult Social Care colleagues at West Sussex County Council providing 789 full statutory Carer Assessments. The team also worked with a further 1,613 carers who needed additional wellbeing support.
- The hospital support for carers was a challenge during 2020/21 and the team experienced reduced numbers of carers supported in hospitals due to hospital sites being closed to visitors. However, the Hospital Team supported all carers with complex discharge service changes, capacity issues on the Response Line, Community and Specialist Teams. 1,158 carers supported within acute hospitals and 197 within community hospitals. Referral rates are 31% of 2019/20 numbers.
- There were 22,967 incoming and outgoing calls on the carers' Response Line and through the regular "wellbeing" calls made to carers throughout the year - supporting them through being clinically vulnerable.
- The team adapted the face-to-face carer groups and 114 online support groups facilitated in nine months from July 2020, 703 attendees (250 individual carers).
- The Emotional Wellbeing Services were maintained throughout the year and transferred counselling sessions, seamlessly, from face-to-face sessions initially to telephone and then added Zoom as a popular choice. 2,093 counselling sessions took place with 290 carers being supported by a team of up to 36 Volunteer Counsellors. 910 carers have received continuing support from the Call Back Service.
- "SHINE", the Young Adult Carers' Network, supported up to 15 young adult carers through counselling and in addition, SHINE supported 62 young adult carers through 1-1 and small group contact via phone, Zoom, email and social media, with wide-ranging issues relating to often complex caring roles.
- This year the team, supported by WSCC, started 'exclusive carer discounts' helping carers to save money by offering exclusive carer offers and discounts throughout the county. Over 5,000 Carer Discount Card requests by carers of all ages were received.
- In addition to the WSCC funded service agreement for carers, the CSWS Macmillan Partnership Team supported 184 carers of people living with cancer, provided emotional wellbeing support for carers whose cared for had been hospitalised through a Sobell funded project, worked with carers through three Carer Trust funded projects providing carers with digital champions, as well grant funding of £13,000 for equipment, a Bilingual Counselling Service and a programme of Carer Bereavement Workshops.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2021

8.2 Partnerships and Collaborations

CSWS teams work in partnership all year round and this year the Charity has worked Pan Sussex on the Carer Vaccination Programme. Looking at healthcare during the COVID-19 pandemic and into the future, this project seeks carers' views on their experience of healthcare thus far and, importantly, "what action can be taken to ensure people get the care they need, in a way that suits them." The team have begun new partnerships with Age UK West Sussex, Brighton & Hove and Guild Care to provide a Support at Home Following Hospital Service from 1 July 2021. One of the Charity objectives this year was to create at least two new tangible partnerships and the team have managed to exceed that, not only at organisational but at very local and specialist level, for and with carers. Some examples of pathway engagement are below:

The Emotional Wellbeing Service Team are working together with the educational establishments, especially University of Chichester, where some of the CSWS Volunteer Counsellors are in training and with the British Association of Counselling and Psychotherapy (BACP), to ensure a strong protocol for this transition and maintain professional standards.

The team who support autism carers worked with partners *Alongside Autism* to deliver the Positive Approaches Partnering Autism (PAPA) Workshops for carers, held on Saturday mornings, this year online. These equip and enable carers to understand autism and the impact of the caring situation.

The Learning Disability Service (LD) raises carer issues, works with partners at the Learning Disability Partnership Board and this year as part of the Learning Disability COVID-19 Sussex Partnership (NHS) Response Meetings. This has helped us get information to carers in the rapidly changing COVID situation, such as vaccinations for the people they care for, health and health inequality issues. The team have held three online Learning Disability Partner Information Events with statutory and voluntary LD partners, (Healthwatch, Carers' Health Team, Mencap/My Network, Life-Long Services, Impact Initiatives, LD Health Facilitation Team, Aldingbourne, Apuldrum and others). The team hosted a survey with WSCC LD Commissioning for carer experience of LD Specialist Health Services and health services, which included impacts of the pandemic.

The Drugs and Alcohol Team has supported adults and young people who are carers by referral, signposting and in liaison with, Change Grow Live (CGL) Drugs and Alcohol Service, Young People's Therapeutic Service, Young Carers, District Council's Housing Services, Turning Tides, Shelter, Alcohol Liaison Nurses at Hospitals, Adult Social Care, Mental Health Services, Domestic Abuse Organisations, Sussex Prisoners and Families, and Probation Services. The team supports carers to understand and take up support from GPs and local Wellbeing Teams, including the Alcohol Advisors.

Carers supporting people living with dementia continue to make up the second largest group of carers supported by CSWS during the year and the teams have been involved in the successful development and implementation of the West Sussex Joint Dementia Strategy. The Charity's CEO is on the partnership steering group with team members on implementation groups, supporting the development of work programmes for: meaningful activities; Living Well with Dementia; Dementia and Learning Disability; Alcohol Related Dementia; and ethnic minorities. The team have supported ongoing partnerships with Dementia Action Alliances; Alzheimer's Society; Sage House; Tu Vida – providing online and face-to-face activities/carer support for dementia carers.

For carers supporting people with mental health issues, the teams have maintained regular attendance at Pathfinder and Working Together Meetings across the county; Triangle of Care with Sussex Partnership Foundation Trust (including carer awareness training for all their new staff); Sector Connector; Service User and Carer Engagement Group; mental health carer service development; carer awareness; carer support.

For primary care the teams liaise with 97 GP practices and this year has been a real challenge. They have maintained an approach of 'business as usual,' a repeated message to the surgeries that 'we are still here' and highlighting to them that carers still need to be recognised, supported and valued, even more so during the pandemic. The teams delivered: regular time-appropriate thematic e-mailings; one-to-one contact between CSWS worker and dedicated surgery carer-leads/champions; updating GP/practice referral process flyer; updating CSWS website and encouraging surgeries to use the website as a resource when supporting carers.

The work with WSCC young carers' services has continued to develop and during 2021/22 there will be a new partnership with Sussex Clubs for Young People, CSWS and WSCC to provide social connectivity and wellbeing support for the youngest carers in the county.

There are on-going partnerships with Young Carers' Family Service and work for young adult carers through transition to adults' services through the work in the My Future Group.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2021

8.3 Impact of COVID-19

8.3.1 Adaptable

The CSWS team moved swiftly to deliver carer support activity remotely, focussing on carers who were most in need and offering weekly catch up and wellbeing calls. The team listened to carers throughout the year and secured funding for six new services, for example bilingual counselling and the new volunteer digital champions.

Four campaigns ran throughout the year to highlight the continued support offered throughout the pandemic: We are still here for you; We are with you no matter what; Steps to stay well this winter; and our successful COVID-19 Carer Vaccination Campaign, where we partnered with other Sussex based carer charities to make sure vaccinations were available for all carers from February 2021 onwards. CSWS worked with local supermarkets urging them to recognise carers in the protected shopping times allocated to vulnerable groups at the start of the pandemic.

Teams kept registered carers up to date with 116 carer emails and newsletters sent to over 20,000 carers to inform registered carers of relevant news and updates. With the financial support of WSCC and external funders the team delivered four specific paper mailings relating to "We're still here" and reminding carers how to access essentials: e.g. shopping; a winter campaign, mini Carers' Week Campaign in February targeting those who are not registered with us and from March to May 2021, work on the Carers' Vaccination Programme.

CSWS continued to support national campaigns and events supporting carers to get online to connect carers, such as Carers' Week, Carers' Rights' Day, and Connecting Carers, reaching 338 carers in attendance figures.

8.3.2 Solution Focussed

CSWS team worked with partners on establishing a carer focussed database ('Step up for Carers') for all partners to get easy access to what was available for carers; this information was then used as part of the county and district community hub information. CSWS team identified and created solutions for and with carers on issues related to access to protective, personal equipment, shopping, support for their cared for, getting a break, reduction in services and health concerns.

Some teams provided more specialist support for and with carers who found themselves isolated, confused and with a lack of information; a schedule of regular well-being calls took place. The volume of these calls/contacts and virtual connections (for the nine month period from July 2020) is worthy of note as the services delivered over 15,600 contacts to a wide range of carers: 193 to carers for children and/or adults with autism; 1235 to carers for people with dementia, 1,136 to carers for people with mental health issues, 478 connections to parent carers, 224 to young adult carers, 3,762 from those known to the Hospital Team, 351 from the Drug and Alcohol Team, 565 from the Learning Disabilities Team, 1,789 from the Macmillan Team, 1,615 to connections from the Community Team, 2,734 from the Emotional and Well-being Team and 1,602 from the Carers' Assessment Team.

A growing issue for carers has been financial hardship; WSCC Communities supported a new Carer Benefits' Service starting in March 2020 - on average 60 carers are supported each month and in May resulted in £170K of additional annual income for carers. The team worked with Sussex Partnership Trust Team members, Healthwatch West Sussex, WSCC public health and others, supporting carers to have a voice on the impact that no or restricted care home visiting had for them and carers. The team worked on a series of local webinars and toolkits for and with carers.

9. Financial Review

The Charity's main activities arise under a contract with West Sussex County Council (WSCC) to provide universal carer services across West Sussex. The contract, funded from the Council's prevention funds, is secure until the end of March 2022, with the option of two 12 month extensions. The Charity continues to work to grow its own earned income through fundraising and income generation activities.

Net incoming resources for the year (being the difference between total net income and expenditure across individual funds) totalled £102,887 (2020: net outgoing resources of £46,447) as shown on the Statement of Financial Activities on page 15 of the accounts. Total income increased by approximately 10% compared to the previous year, mainly due to additional income received in respect of the Charity's charitable activities. Expenditure on charitable activities (excluding grant funded expenditure from restricted funds and depreciation and impairment) also increased by approximately 10%, largely as a result of additional staff and other operating costs incurred in meeting contract demands. The overall result for the year reflects the work undertaken by the Trustees and Leadership Team to generate more income and reduce charitable overheads wherever possible.

During the year, and in line with its strategic priorities, the Charity continued with its on-going investment in fixed assets to support its charitable activities and contract activities with WSCC. As part of that strategy, the Charity has invested a total of approximately £224,000 over the last two financial years in procuring a new CRM to replace the previous version which dated back to 2003. The CRM went live in July 2020.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees continue to be aware of the funding pressures facing the charitable sector and local government, especially given the financial impact of COVID-19. It is recognised that the same levels of funding cannot be assumed in the longer term and, accordingly, the Trustees have set strategic priorities for fundraising and income generation activities. The Directors and Charity team keep up to date on government policy in relation to potential cuts to local authority and health funding and other organisational risks. The Trustees decided not to access any government support through the furlough scheme during the pandemic.

The Charity is holding unrestricted reserves including designated funds totalling £1,226,470 as at 31 March 2021 (2020: £1,233,792). In addition to reviewing the purposes for which funds have previously been designated, additional funds have been allocated for essential priorities, projects or services as agreed by the Finance and Risk Committee and main Board.

The Charity also holds restricted fund balances totalling £279,988 at 31 March 2021 (2020: £169,780) which are held for the purposes of the particular contract service. These funds do not form part of the Charity's unrestricted reserves.

The Trustees have reviewed the number of leadership roles in the Charity leading to a reduction in charitable overheads and unit costs for all services which in turn has led to a more balanced budget for 2021/22.

9.1 Principal Funding Sources

The principal funding sources for the Charity are as follows:

- Grants and contracts from West Sussex County Council (WSCC) as part of a service level agreement. *
- Contracts for services and activities
- Grants from trusts and foundations
- Donations and income through fundraising

* CSWS has an Agreement with WSCC to provide a county-wide Carers' Information, Advice, Assessment and Support Service through a range of methods and settings that work for and with the carer population of the county. The activity, outcomes and expectations are clearly stated within the Agreement.

The Charity submits monthly and quarterly reports against agreed Key Performance Indicators (KPIs) and carer outcomes to WSCC. Case studies are submitted monthly to enhance the understanding of how the Charity's team supports carers.

10 Reserves

The Trustees have considered the provisions of Charity's Commission guidance 'Charity Reserves: Building Resilience' (CC19, September 2018) in setting the reserves policy for the Charity. Due to the vulnerability of our client group and the nature of the services we offer, the Trustees have determined that there is a need for sufficient reserves to secure the organisation's viability beyond the immediate future in order to provide reliable services and funding over the longer term and be able to absorb financial setbacks.

The Trustees have used the organisation's risk register to inform its reserves policy and to focus on key financial risks for this purpose. The Trustees have considered the risks in respect of expenditure, unrestricted income, any on-going effects from the pandemic, restricted income and where funds can only be realised by the disposal of fixed assets.

The Charity's reserves policy is to maintain an adequate level of reserves to enable normal operating activities to continue over a period of approximately three to six months in the event that the contract with WSCC should conclude without renewal, and to allow the Charity to continue for a period of twelve months after the conclusion of the contract with WSCC, should a shortfall of income occur and to take account of potential risks and contingencies that may arise from time to time.

These include:

- Meeting contractual liabilities should the organisation have to close, including meeting unexpected costs, like redundancy payments, amounts due to creditors and contractual commitments.
- Meeting unexpected costs like break down of essential office machinery, staff cover re illness, maternity leave, parental leave, meeting any further costs arising from the pandemic and legal costs defending the Charity's interests.
- Replacing equipment as it wears out.
- Provide working capital when funding is paid in arrears

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2021

10.1 Designated Funds

During the year, the Charity reviewed the purposes for which funds had been previously designated. The organisation continues to invest its reserves in supporting the main contract with West Sussex County Council such as through the designation of funds to meet the cost of a replacement for the previous client database which came into operation in the year, and certain other operational costs (e.g. through governance support and to supplement resource in the Finance Team), as well as using funds for fundraising and development activity. Additional amounts have also been set aside during the year to meet the challenges presented by COVID-19 in terms of the provision of equipment for home working and working from home, and to allow for the Charity to access professional advice and support in the development of both its premises strategy and its overall strategy for the next five years.

11 Investment Policy

It is the Charity's policy to invest surplus funds into interest bearing deposits.

12. Risk Management

The Trustees perform an annual detailed review of all the major strategic, business and operational risks that the Charity faces and confirm that necessary steps are taken to lessen the risks identified.

The Risk Tool from NCVO has been used throughout 2020/21 to help identify the key risks facing the Charity, and steps to mitigate those risks are reviewed by the Finance and Risk Committee and the Board regularly, and at least quarterly. Risks have been considered in five thematic areas: Governance; External; Regulatory and Compliance; Financial; and Operational. The key risk identified is dependence on contract income from WSCC. The Charity is taking steps to mitigate this risk as far as possible by grow some independent income through grants and trust fundraising.

The focus during the year has been on continuing to provide support and assistance to Carers while sustaining the Charity's strong position as a "business critical provider" with and for the local health and social care economy.

12.1 COVID-19 Risks

The Charity Business Continuity Plan was reviewed as part of the risk management process and went through two major reviews before and during the COVID-19 situation from February 2020. Risks have been reviewed by a team of 18 Senior Managers, Operational Team Leaders and other key team members. The group has been meeting frequently and at least monthly throughout the year. The team has considered operational responsibilities with respect to health, safety and welfare of carers, employees, volunteers, and members of the public.

13. Structure, Governance and Management

13.1 Governing Document

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 Board formally adopted revised Articles of Association on 3 December 2015. In the event of the company being wound up members are required to contribute an amount not exceeding £10. During 2020 the Trustees/Directors reviewed the governing document and agreed no change.

13.2 Recruitment and Appointment of Board Members

The Directors of the Company are also Charity Trustees for the purpose of charity law and under the Company's Articles are known as members of the Board. Under the requirements of the Memorandum and Articles of Association the Charity shall have a Board of Directors comprising at least three persons.

The Charity's purpose and work is focused on supporting carers across West Sussex and consequently the Board of Directors seek to ensure that the needs of this group are appropriately reflected through the diversity of the Board which is made up of people from across the county to reflect and represent the rural/urban dynamic of the district.

Business and financial skills are well represented on the Board. In an effort to maintain its broad skill mix, the Board of Directors are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to resignation or retirements, new Board members are sought to plug the skills' gap.

In July 2021 the Board began a recruitment process for a new Chair and Finance Trustee using an open recruitment process and supported by an external agency.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2021

13.3 Board Members Induction and Training

A comprehensive induction and Trustee handbook are provided to new Trustees; training is available via Carers Trust and NCVO nationally and locally via the Council for Voluntary Services, as well as regular written and face-to-face updates for and with the Charity team.

13.4 Organisational Structure

The Carers Support West Sussex Board of Trustees/Directors meets at least five times a year and is responsible for the strategic direction and policy of the Charity. At the year end the Board had members from a variety of professional backgrounds relevant to the work of the Charity.

A scheme of delegation is in place and day-to-day responsibility for the Charity's operations rests with the Chief Executive Officer working with the Leadership team. The Charity employed 99 members of staff at the end of the year and was supported by 90 volunteers.

14 Future Plans

14.1 Strengths

The CSWS teams are connected to existing and new workstreams, pathways and partnerships. For example, the teams are now working with the Mental Health Collaborative, exploring new programmes, and funding opportunities with the Sussex Carers' Partnership and will deliver a new Carers' Strategy with Sussex CCG and WSCC during 2021. Teams are working together to support the 'Supporting Carers in General Practice' quality mark framework, (initially launched in 2019/20) and are working with the Carer Manager NHS England/SE Region.

The teams are currently reviewing the structures that support the Charity and developing a locality structure which continues to support specialist activity, which at the same time creates consistency for carers at first point of contact.

14.2 Pressures and Opportunities

The pressure for CSWS teams continues to be how to relieve pressures that carers feel every day in terms of impacts of stress, financial hardship, and the need to access regular breaks and respite.

CSWS teams being with carers every day, are hearing what works for them and what doesn't. The challenge in being there for carers when they need CSWS the most, is to be the charity team of staff and volunteers who can:

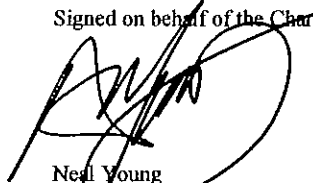
- **Be connected:** Meeting carers where they are at in their journey, working individually with at least 4,000 every year to improve their health and wellbeing.
- **Be the early offer:** Providing the carer contact point and increasing new carer registrations by a minimum of 10% year-on-year.
- **Be the experts in carers:** Working with carers and bringing their voice to communities, partners, and decision makers across the county.
- **Be present in the community:** Being there for all carers across the county, being appropriate, visible, and accessible at local level.
- **Be partners:** Creating tangible partnerships leading to opportunities for and with carers.
- **Be consistent and creative:** Create and sustain the internal capacity we need to deliver consistent and quality services, whilst exploring opportunities and potential.

15 Declarations

The Company has taken advantage of the small companies' exemption in preparing the report above.

The Trustees declare that they have approved the Trustees' Report (including Directors' Report) above.

Signed on behalf of the Charity's Trustees/Directors



Neal Young
Chair of Trustees (Acting)
Date: 28-10-21

CARERS SUPPORT WEST SUSSEX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also the directors of Carers Support West Sussex 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 charitable company 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

CARERS SUPPORT WEST SUSSEX

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CARERS SUPPORT WEST SUSSEX

Opinion

We have audited the financial statements of Carers Support West Sussex (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

CARERS SUPPORT WEST SUSSEX

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CARERS SUPPORT WEST SUSSEX

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

CARERS SUPPORT WEST SUSSEX

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CARERS SUPPORT WEST SUSSEX

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited
Chartered Accountants
Statutory Auditor

08/11/2021

1-7 Station Road
Crawley
West Sussex
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CARERS SUPPORT WEST SUSSEX

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations, grants and gifts	3	29,806	-	-	29,806	7,129
Charitable activities	4	2,514,561	-	716,800	3,231,361	2,943,875
Fundraising	5	10,726	12,000	7,200	29,926	18,291
Investments	6	3,036	-	-	3,036	8,107
Other income	7	2,568	-	-	2,568	274
Total income		2,560,697	12,000	724,000	3,296,697	2,977,676
<u>Expenditure on:</u>						
Raising funds	8	-	24,255	-	24,255	65,576
Charitable activities	9	2,408,170	157,724	603,661	3,169,555	2,958,547
Total resources expended		2,408,170	181,979	603,661	3,193,810	3,024,123
Net incoming/(outgoing) resources before transfers		152,527	(169,979)	120,339	102,887	(46,447)
Gross transfers between funds		73,910	(63,779)	(10,131)	-	-
Net income/(expenditure) for the year/ Net movement in funds		226,437	(233,758)	110,208	102,887	(46,447)
Fund balances at 1 April 2020		744,883	488,908	169,780	1,403,571	1,450,019
Fund balances at 31 March 2021		971,320	255,150	279,988	1,506,458	1,403,572

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CARERS SUPPORT WEST SUSSEX

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations, grants and gifts	3	7,129	-	-	7,129
Charitable activities	4	2,440,900	-	502,975	2,943,875
Fundraising	5	5,700	12,000	591	18,291
Investments	6	8,107	-	-	8,107
Other income	7	-	-	274	274
Total income		2,461,836	12,000	503,840	2,977,676
<u>Expenditure on:</u>					
Raising funds	8	10,290	55,286	-	65,576
Charitable activities	9	2,300,593	116,509	541,445	2,958,547
Total resources expended		2,310,883	171,795	541,445	3,024,123
Net incoming/(outgoing) resources before transfers		150,953	(159,795)	(37,605)	(46,447)
Gross transfers between funds		7,668	(7,668)	-	-
Net income/(expenditure) for the year/ Net movement in funds		158,621	(167,463)	(37,605)	(46,447)
Fund balances at 1 April 2019		586,263	656,371	207,385	1,450,019
Fund balances at 31 March 2020		744,884	488,908	169,780	1,403,572

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CARERS SUPPORT WEST SUSSEX

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Intangible assets	14		-		7,596
Tangible assets	15		183,858		228,199
			<u>183,858</u>		<u>235,795</u>
Current assets					
Debtors	16	81,845		31,933	
Cash at bank and in hand		<u>1,481,210</u>		<u>1,211,089</u>	
		1,563,055		1,243,022	
Creditors: amounts falling due within one year	17	<u>(240,455)</u>		<u>(75,245)</u>	
Net current assets			<u>1,322,600</u>		<u>1,167,777</u>
Total assets less current liabilities			<u>1,506,458</u>		<u>1,403,572</u>
Income funds					
Restricted funds	18		279,988		169,780
<u>Unrestricted funds</u>					
Designated funds	19	255,150		488,908	
General unrestricted funds		<u>971,320</u>		<u>744,884</u>	
			<u>1,226,470</u>		<u>1,233,792</u>
			<u>1,506,458</u>		<u>1,403,572</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

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 under the requirements of the Companies Act 2006, 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 28.10.21


N Young
Chair of Trustees (Acting)

Company Registration No. 06418743

CARERS SUPPORT WEST SUSSEX

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		328,884		(20,060)
Investing activities					
Purchase of tangible fixed assets		(61,799)		(204,202)	
Investment income received		3,036		8,107	
Net cash used in investing activities			(58,763)		(196,095)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			270,121		(216,155)
Cash and cash equivalents at beginning of year			1,211,089		1,427,244
Cash and cash equivalents at end of year			1,481,210		1,211,089

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Carers Support West Sussex is a private company limited by guarantee incorporated in England and Wales. The registered office is The Orchard, 1-2 Gleneagles Court, Brighton Road, Crawley, West Sussex, RH10 6AD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, 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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charitable company 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.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies apply to particular categories of income:

Donations, grants and gifts are included in full in the Statement of Financial Activities once receivable.

Contract income is recognised as the charity becomes entitled to the contract income (i.e. over the term of the contract).

Investment income is recognised in the financial statements when receivable.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are all allocated to the one charitable activity. Support costs include premises' expenditure and office running costs.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charitable expenditure comprises those costs incurred by the charitable company in pursuit of its charitable objectives. It includes both direct costs and support costs relating to such activities. Support costs, including salaries, are apportioned on the basis of the time involved on the activity.

Grants payable are recognised when the charitable company becomes obliged to pay the grant, the amount of the grant can be accurately quantified and when it becomes probable that the grant will be paid.

Support costs include governance costs, which are the costs associated with meeting the statutory requirements of the charitable company and include its audit fees and costs linked to strategic management of the charitable company.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer software	5 years straight line
-------------------	-----------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers and VOIP system	20% on cost
Office Equipment	20% on cost
CRM System	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

The Trustees have set a capitalisation policy of £2,500. Assets purchased below this value are not capitalised unless they are part of a bigger project.

1.8 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.10 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Taxation

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

1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

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

1.13 Retirement benefits

Retirement benefits to employees of the entity are provided by a defined contribution scheme and a Local Government Pension Scheme (LGPS), which is a defined benefit scheme. The assets of both schemes are held separately from those of the entity.

The contributions made in relation to the defined contribution scheme are charged in the accounts as they become payable in accordance with the rules of the scheme.

The LGPS is a funded scheme and the assets are held separately from those of the entity in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. However, Carers Support West Sussex is counted as a pass through employer for the purpose of their share of benefits in the LGPS and as such it is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. This is therefore treated as a defined contribution scheme and the contributions are recognised as they are paid each year.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.15 Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered.

Prepayments are valued at the amount prepaid net of any discounts due.

1.16 Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.17 Winding up or dissolution of the charitable company

If upon winding up or dissolution of the charitable company there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charitable company'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.

The main judgement and accounting estimates included in the accounts are:

Amortisation of computer software - Management have estimated that the useful life of the computer software is 5 years

Valuing Volunteer time - No amount is included in the accounts in respect of volunteer time on the basis that it is not possible to place an accurate figure on the cost of time donated by volunteers.

3 Donations, grants and gifts

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations, grants and gifts	29,806	7,129

4 Charitable activities

	Contract income 2021 £	Fundraising income 2021 £	Total 2021 £	Contract income 2020 £	Fundraising income 2020 £	Total 2020 £
Contract income	3,141,796	89,565	3,231,361	2,911,503	32,372	2,943,875
Analysis by fund						
Unrestricted funds - general	2,514,561	-	2,514,561	2,440,900	-	2,440,900
Restricted funds	627,235	89,565	716,800	470,603	32,372	502,975
	3,141,796	89,565	3,231,361	2,911,503	32,372	2,943,875

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Fundraising

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Fundraising income	10,726	12,000	7,200	29,926

	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Fundraising income	5,700	12,000	591	18,291

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	3,036	8,107

7 Other income

	Unrestricted funds general 2021 £	Restricted funds 2020 £
Other income	2,568	274

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Raising funds

	Unrestricted funds designated 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £
<u>Fundraising and publicity</u>				
Costs of generating donations, grants and gifts	473	4,320	8,134	12,454
Staff costs	23,782	5,970	47,152	53,122
	<u>24,255</u>	<u>10,290</u>	<u>55,286</u>	<u>65,576</u>

9 Charitable activities

	Direct activities 2021 £	Grant funding of 2021 £	Premises expenditure 2021 £	Office running costs 2021 £	Total 2021 £	Total 2020 £
Staff costs	2,108,101	-	-	-	2,108,101	1,963,730
Depreciation and impairment	-	-	14,414	99,323	113,737	23,730
Grant funding	-	273,683	-	-	273,683	402,834
Other staff related costs	178,161	-	-	-	178,161	209,474
Rent	-	-	72,241	-	72,241	76,862
Communication costs	-	-	-	48,006	48,006	63,893
Project costs	29,209	99,940	-	-	129,149	7,591
Office costs	-	-	10,641	205,866	216,507	177,802
	<u>2,315,471</u>	<u>373,623</u>	<u>97,296</u>	<u>353,195</u>	<u>3,139,585</u>	<u>2,925,916</u>
Share of support costs (see note 10)	-	-	-	2,084	2,084	2,703
Share of governance costs (see note 10)	-	-	-	27,886	27,886	29,928
	<u>2,315,471</u>	<u>373,623</u>	<u>97,296</u>	<u>383,165</u>	<u>3,169,555</u>	<u>2,958,547</u>
Analysis by fund						
Unrestricted funds - general	1,949,624	-	97,177	361,369	2,408,170	2,300,593
Unrestricted funds - designated	153,846	-	-	3,878	157,724	116,509
Restricted funds	212,001	373,623	119	17,918	603,661	541,445
	<u>2,315,471</u>	<u>373,623</u>	<u>97,296</u>	<u>383,165</u>	<u>3,169,555</u>	<u>2,958,547</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Charitable activities

For the year ended 31 March 2020

	Direct activities	Grant funding of	Premises expenditure	Office running costs	Total 2020
	£	£	£	£	£
Staff costs	1,963,730	-	-	-	1,963,730
Depreciation and impairment	-	-	12,892	10,838	23,730
Grant funding	-	402,834	-	-	402,834
Other staff related costs	209,474	-	-	-	209,474
Rent	-	-	76,862	-	76,862
Communication costs	-	-	-	63,893	63,893
Project costs	7,591	-	-	-	7,591
Office costs	11,379	-	35,591	130,832	177,802
	<u>2,192,174</u>	<u>402,834</u>	<u>125,345</u>	<u>205,563</u>	<u>2,925,916</u>
Share of support costs (see note 10)	-	-	-	2,703	2,703
Share of governance costs (see note 10)	-	-	-	29,928	29,928
	<u>2,192,174</u>	<u>402,834</u>	<u>125,345</u>	<u>238,194</u>	<u>2,958,547</u>
Analysis by fund					
Unrestricted funds - general	1,539,378	402,834	125,345	233,036	2,300,593
Unrestricted funds - designated	116,509	-	-	-	116,509
Restricted funds	536,287	-	-	5,158	541,445
	<u>2,192,174</u>	<u>402,834</u>	<u>125,345</u>	<u>238,194</u>	<u>2,958,547</u>

10 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Bank charges	2,084	-	2,084	2,703	-	2,703
Audit fees	-	8,034	8,034	-	8,000	8,000
Accountancy and legal fees	-	19,852	19,852	-	21,928	21,928
	<u>2,084</u>	<u>27,886</u>	<u>29,970</u>	<u>2,703</u>	<u>29,928</u>	<u>32,631</u>
Analysed between						
Charitable activities	<u>2,084</u>	<u>27,886</u>	<u>29,970</u>	<u>2,703</u>	<u>29,928</u>	<u>32,631</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Net movement in funds	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	8,034	8,000
Depreciation of owned tangible fixed assets	106,140	12,892
Amortisation of intangible assets	7,597	10,838
	<u> </u>	<u> </u>

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Trustees' expenses

No trustees were reimbursed expenses during the year (2020: £279).

13 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Part time	60	62
Full time	36	32
Total	<u>96</u>	<u>94</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	1,915,304	1,803,886
Social security costs	144,489	138,985
Other pension costs	72,090	73,981
	<u>2,131,883</u>	<u>2,016,852</u>

The key management personnel of the charity comprise the Chief Executive, Carers Services Director, Finance Manager and the Carers Services Managers. The total employee benefits of key management personnel of the charity were £257,840 (2020: £304,868).

The number of employees whose annual remuneration was £60,000 or more were:

	2021	2020
	Number	Number
£60,001 - £70,000	<u>1</u>	<u>-</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Intangible fixed assets

	Computer software £
Cost	
At 1 April 2020 and 31 March 2021	46,581
Amortisation and impairment	
At 1 April 2020	38,985
Amortisation charged for the year	7,596
At 31 March 2021	46,581
Carrying amount	
At 31 March 2021	-
At 31 March 2020	7,596

15 Tangible fixed assets

	Assets under construction £	Computers and VOIP systems £	Office Equipment £	CRM System £	Total £
Cost					
At 1 April 2020	172,713	68,442	3,626	-	244,781
Additions	-	1,323	-	60,476	61,799
Other changes	(172,713)	9,108	-	163,605	-
At 31 March 2021	-	78,873	3,626	224,081	306,580
Depreciation and impairment					
At 1 April 2020	-	14,850	1,732	-	16,582
Depreciation charged in the year	-	14,210	725	91,205	106,140
At 31 March 2021	-	29,060	2,457	91,205	122,722
Carrying amount					
At 31 March 2021	-	49,813	1,169	132,876	183,858
At 31 March 2020	172,713	53,592	1,894	-	228,199

The CRM and VOIP systems that were listed as under construction in the previous year were completed during the current year.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	35,720	1,166
Prepayments and accrued income	46,125	30,767
	<u>81,845</u>	<u>31,933</u>

17 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	124,260	6,821
Trade creditors	8,273	19,690
Other creditors	10,412	24,759
Accruals and deferred income	97,510	23,975
	<u>240,455</u>	<u>75,245</u>

Included within other creditors are pension contributions owed of £10,412 (2020: £10,627). Pension contributions paid during the year are disclosed in note 13.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds		Balance at 1 April 2020 £	Movement in funds		Transfers	Balance at 31 March 2021 £
	£	Incoming resources £	Resources expended £	£	Incoming resources £	Resources expended £	£	£
Alchemy	500	-	-	500	-	-	-	500
Ethnic Minority Carers Support Funding	-	-	-	-	9,997	(8,720)	-	1,277
Bettercare Construction Funding	6,000	-	-	6,000	-	-	-	6,000
BSMS & Community Team Work	2,100	2,100	-	4,200	3,300	-	-	7,500
Carer Aware Pharmacies	10,131	-	-	10,131	-	-	(10,131)	-
Carer Benefit Advice Capacity	-	-	-	-	38,000	(2,339)	-	35,661
Carers Consultation on Short Breaks	1,877	-	-	1,877	-	-	-	1,877
Carer Discount Card	25,330	5,000	(12,520)	17,830	19,992	(20,218)	-	17,604
Carer Equipment Service	5,201	70,000	(56,407)	18,794	55,000	(59,472)	-	14,322
Carers Trust	-	5,300	(1,200)	4,100	14,303	(12,472)	(2,500)	3,431
Carers Trust - Covid-19	-	-	-	-	4,500	(4,500)	-	-
Carers Trust Fund - YAC Mental Health Service	-	-	-	-	3,500	(2,475)	2,500	3,525
Carers Vaccination	-	-	-	-	33,454	(17,591)	-	15,863
Carers Health and Wellbeing Fund	71,222	328,000	(402,636)	(3,414)	330,000	(273,683)	-	52,903
CHAT Project	-	1,830	-	1,830	-	(1,182)	-	648
Carers Trust - Connecting Carers	-	1,166	-	1,166	33,000	(33,000)	-	-
Digital Carers	-	-	-	-	-	-	-	1,166
Digitally Connected Carers (Dementia Strategy)	-	-	-	-	10,000	-	-	10,000
DWP Resource Management	-	274	(274)	-	-	-	-	-
D'Oyly Carte Charitable Trust	1,175	-	-	1,175	-	-	-	1,175
Fundraising Income	18,856	781	(190)	19,447	7,200	-	-	26,647
Harding	3,000	-	-	3,000	-	-	-	3,000
Hedley	2,000	-	-	2,000	-	-	-	2,000
Hospital Capital Funding	17,600	-	-	17,600	-	-	-	17,600

FOR THE YEAR ENDED 31 MARCH 2021

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CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

Alchemy Charitable Trust funding was received to allow Carers to take a break from their caring roles.

Ethnic Minority Carer Support Funding includes three amounts for respite and counselling support as follows: an amount received in the year from Carers Trust as a Direct Carers Grant in the amount of £4,360; an additional amount of £1,276 received from the Crawley Hospital Community shop to assist BAME Carers with counselling; and a further amount of £4,360 from West Sussex County Council as a Respite Support Fund.

Bettercare Construction Funding was received from WSCC for improvement works to be carried out at Worthing Hospital.

BSMS & Community Team Work represents funding received for two projects. Brighton & Sussex Medical School provided funding of £300 for the Charity's assistance with students. A further £1,800 was received from the University of Chichester for the purpose of a Community Project to allow Level 4 Social Work students to engage in a process of enquiry-based learning, supported by community project facilitators.

Carers Aware Pharmacies is funding received from WSCC to help pilot carer identification and signposting through pharmacies.

Carer Benefit Advice Capacity represents funding received from West Sussex County Council to fund a pilot project, initially for 12 months, for the recruitment of a specialist benefits advisor to support carers in West Sussex to maximise their income and enable them to receive the welfare support whilst they are in a caring role.

Carer Consultations on Short Breaks funding is received from WSCC to conduct a survey of Carers in the county in respect of need for short breaks.

Carer Discount Card funding represents amounts received from WSCC with the aim of promoting the health and wellbeing of carers whilst alleviating some of the financial strain that is often placed upon them by their role.

Carer Equipment Service Fund is for the purchase of equipment for use at home to promote independence, safety and well-being of Carers and the person they are caring for.

Carers Trust funding has been received from the Carers Trust to allow the charity to provide essential items (such as washing machines, vacuum cleaners etc) to carers.

Carers Trust - Covid-19 funding represents three separate amounts of £1,500 received to support the charity's activities in helping Carers with the impact of COVID-19.

Carers Trust Fund - YAC Mental Health Service funding is to be used for a pilot to investigate the most effective way to encourage young adult carers to access mental health services and help empower them to move forward into adulthood.

Carers Vaccination funding is to be used for the creation of a Sussex-wide programme of support for carers to access COVID-19 vaccinations within Sussex.

Carer Health and Wellbeing Fund provides funding directly to Carers to enable them to support their health and wellbeing (eg by having a short break from their caring role).

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

CHAT Project funding is for a series of events for carers and health professionals to identify the different types of health information needed by carers of people with a learning disability.

Carers Trust Connecting Carers funding is to be used to deliver our project to provide carers with better access to digital support through conversations with volunteer telephone befrienders.

Digital Carers funding has been received from WSCC as part of a shared project between three providers for a Digital Carers Hub.

Digitally Connected Carers (Dementia Strategy) funding was for a campaign which aimed to reduce digital exclusion among carers in West Sussex and to enable Carers to better connect with digital services.

DWP Resource Management was funding for office furniture for a member of staff.

D'Oyly Carte Charitable Trust funding represents a grant received from D'Oyly Carte Charitable Trust to be used towards the Young Adult Carers' Time out from Caring programmes.

Fundraising Income includes funds received from the Sussex Community Foundation (Sussex Crisis Fund) to be used to meet the needs of Carers in response to COVID19 for £4,000, and two additional amounts from the Carers Trust to help meet the needs of older Carers and for a Young Adult Carers marketing fund of £2,800 and £400 respectively;

Harding Fund has provided funds for Carers to undertake activities away from their caring roles.

Hedley Foundation funding was received to fund activities for Young Adult Carers.

Hospital Capital Funding was received from WSCC for improvement works at St Richard's Hospital.

Linkins Trust funding is a grant received from the Linkins Trust to be used for 'Time out from Caring' programme for Carers aged over 60 in the south of Chichester, West Sussex.

Macmillan funding represents monies received from Macmillan Cancer under the terms of a three-year partnership project to develop cancer services for Carers in West Sussex.

Munro Charitable Trust funding is to be used to fund activities for Young Adult Carers outside of their caring roles ('Time out for Caring').

NHS Funding represents funding received from the NHS to support prevention of Carer breakdown or hospitalisation.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

PAPA Workshops funding was provided by WSCC to provide a programme of skills and strengths-based workshops in North Horsham to support local family and friend carers who care for a person with autism.

Prescription Plus funding was received from WSCC to increase engagement with Carer issues by a number of pharmacies in the county.

Public Health Project funding has been received from West Sussex County Council with the overall purpose of supporting people in West Sussex communities who are experiencing bereavement and loss. This is in response to an identified need for strengthened community support for people who have been bereaved and experienced loss during the COVID-19 pandemic.

Putting Communities First represents funding received from Crawley Borough Council for the Charity to run three bereavement workshops to help carers who are recently bereaved to cope with their loss.

SOBELL Foundation - Carers Grants funding was received to help family and friend Carers of people with learning disabilities.

SOBELL Foundation - Enhanced Emotional has been used for the purpose of helping to meet the costs of the Charity's Enhanced Emotional Support work for Carers in 2020.

Young Carers funds have been received from WSCC to provide a range of services, advice and assistance for young Carers.

Young Carers Summer Camp funding has been received to meet the costs associated with a summer camp for Young Carers.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Transfers £	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
IT Development Strategy	266,000	-	-	(143,605)		122,395	-	-	(122,395)		-
Enhanced Emotional Support	11,098	-	(3,974)	(7,124)		-	-	-	-		-
Development Fund	365,411	-	(85,057)	65,144		345,498	-	(128,412)	8,792		225,878
Emergency Covid-19 Fund	-	-	-	6,995		6,995	-	(29,313)	29,825		7,507
Fundraising & Development Activities	13,862	12,000	(82,764)	70,922		14,020	12,000	(24,255)	-		1,765
Premises Working Group	-	-	-	-		-	-	-	15,000		15,000
Strategic Development Fund	-	-	-	-		-	-	-	5,000		5,000
	656,371	12,000	(171,795)	(7,668)		488,908	12,000	(181,980)	(63,778)		255,150

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Designated funds

IT Development Strategy - in line with one of its strategic objectives of creating an integrated system infrastructure fit for the future to underpin growth and development plans, the Charity embarked on a project to replace the existing CRM in 2018 -19. This project has continued in the current financial year with the aims of building capacity and improving efficiency of all engagement, information, insight and performance activity.

Enhanced Emotional Support Fund - represents monies set aside by the Charity to support emotional wellbeing services (previously funded by WSCC under a pilot scheme from 2016-2018). This activity is now funded through the Sobell Foundation for the period of two years from January 2020.

Development Fund - represents monies set aside by the Board to sustain charity resources over the course of the three to five years. This is necessary to ensure that the core universal contract service offer can be delivered and that CSWS can provide other directly funded frontline charity support to designated areas of known highest priority need.

Emergency Covid-19 Fund - has been created in order to allow the Charity to meet any unexpected costs as a result of Covid-19, including the payment of approximately £22,000 in total to employees to cover the costs of working from home during the pandemic.

Fundraising and Development Activities - these funds have been set aside to develop and enhance the organisation's approach to Funding and Development activities to ensure that the Charity continues to be able to meet its charitable objectives.

Premises Working Group - represents monies that the Charity has set aside to allow it to access professional advice and support in the development and implementation of its premises strategy

Strategic Development Fund - has been set up to allow the Charity to meet the costs of advice and assistance that may be necessary in the development of its strategy for the next 5 years.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20	Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
		2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	2020	£
	Fund balances at 31 March 2021 are represented by:																
	Intangible fixed assets	-		-		-		-		7,596		-		-		7,596	
	Tangible assets	183,858		-		-		183,858		84,594		143,605		-		228,199	
	Current assets/(liabilities)	787,462		255,150		279,988		1,322,600		652,694		345,303		169,780		1,167,777	
		971,320		255,150		279,988		1,506,458		744,884		488,908		169,780		1,403,572	

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21 Contingent liability

The charity registered for VAT during the year following a review of its income streams. The effective date of registration for VAT has been confirmed by HMRC. These financial statements include VAT payable to HMRC on relevant income after deducting VAT on allowable expenses from the date of registration. No amount has been recognised in these financial statements in respect of any obligation that may arise in the form of interest and penalties should the effective date of registration turn out to be earlier. The sums involved cannot be measured reliably and it is uncertain whether any obligation has arisen.

22 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

23 COVID 19

In March 2020 COVID 19 was designated as a global pandemic and following Government guidance the Charity has modified its activities involving face to face meetings and visits, where appropriate safeguards cannot be put in place to protect those they are visiting.

At the date of approval of the accounts it has not been possible to quantify or ascertain with any certainty the financial impact of COVID-19. No adjustments have been made to any figures in the accounts as a result of the pandemic.

24 Cash generated from operations	2021	2020
	£	£
Surplus/(deficit) for the year	102,887	(46,447)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,036)	(8,107)
Depreciation and impairment of tangible fixed assets	113,735	23,730
Movements in working capital:		
(Increase)/decrease in debtors	(49,912)	27,990
Increase/(decrease) in creditors	165,210	(17,226)
Cash generated from/(absorbed by) operations	328,884	(20,060)
25 Analysis of changes in net funds		
The charitable company had no debt during the year.		

