

Charity registration number 1123359

Company registration number 06418743 (England and Wales)

CARERS SUPPORT WEST SUSSEX
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



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
Neal Young	Chair Human Resources Committee Acting Chair Chair	24 June - 9 December 2021 Appointed 9 December 2022
Christine Field	Vice Chair	From June 2021
Robert Adams	Chair	Resigned June 2021
Sue Knight	Vice Chair	Resigned Vice Chair position May 2021
Peter Phillips	Treasurer/Chair Finance and Risk Committee	Treasurer/Chair Finance and Risk Committee Resigned July 2021
Philip Lansberry		
Narendhra Morar		
Paul Isaacs	Acting Chair Finance and Risk Committee	July 2021 to December 2021
Jane Green		
John Williamson		Resigned 9 December 2021
Alan Beasley	Chair Finance and Risk Committee Finance Trustee	Appointed 9 December 2021
Nikki Jeffery		Appointed 9 December 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 period 2021/22 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 2022

Report of the Trustees

The Directors present their report and the financial statements for the year ended 31st March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's 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

Carers Support West Sussex (CSWS) is 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. There are over 100 members of staff and 99 volunteers. The Charity team also benefits from a highly dedicated Board of Trustees.

With more than 32,000 carers registered with the Charity (as 31 March 2022), the team 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. The Charity team can also help carers access counselling, 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 <https://www.carerssupport.org.uk/impact-report-2022> for 2021/22 gives a flavour of Charity team activity for one of the most challenging years for the Charity to date.

3. Achievements and Performance Against Charity Objectives

Carers are at the heart of everything we do and as such their voices have been a key part of our new CSWS' Strategy [Strategy Aims And Objectives 2021-25 \(carerssupport.org.uk\)](https://www.carerssupport.org.uk/strategy-aims-and-objectives-2021-25) which was published during July 2021 and formally launched as part of our Carers Partnership event "One Big Day" in April 2022 [One Big Day 2022 \(carerssupport.org.uk\)](https://www.carerssupport.org.uk/one-big-day-2022).

We are there for unpaid carers when they are most in need.

- We are a carer facing helpline offering information, guidance, and practical support. We are a gateway for carers to learning, emotional, specialist and peer support.
- We work with carers, communities, and partners in the county of West Sussex and throughout the south-east of England.
- We meet carers where they are at on their carer journey asking the right questions at the right times, offering them recognition and empowerment, as well as a sense of community from their peers.
- We know that mothers, sons, fathers, daughters, friends, lovers, partners, husbands, wives, and family do so much for others every day while trying to maintain a life for themselves.

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.

CARERS SUPPORT WEST SUSSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

We believe the following six strategic aims and objectives and the associated delivery intentions will best address the challenges facing both carers and our organisation.

3.1 Strategic Aim: Be connected

Specific Objective: We will meet carers wherever they are in their journey, working individually with at least 4,000 every year to improve their health and wellbeing.

During 2021/22 the CSWS team worked with 7,707 unique carers by email, telephone, face-to-face, Zoom individually and in groups and via online chat functions. Almost half a staggering 49% were supporting carers with two or more conditions and with teams reporting work on at least two challenging issues in most cases. Compared to the same period last year the team has had a 34% increase in carer engagement and activities. The CSWS' teams provided a range of generic locality based and specialist support and during the year worked with carers supporting: people with a long term condition (25%), people with dementia (23%); people with a mental health condition (8%); people with a physical disability (10%); people with a learning disability (4%); people with substance use issues, or addiction/recovery issues (2%); people who are frail/elderly (8%); autistic adults (3%); and under 18 with a disability or parent carers (17%).

The carer assessment gauges how caring is affecting a carer's life. The team completed 800 full statutory carer assessments and 1,604 light-touch assessments.

The Hospital Team supported 1,327 carers with 1,031 of those having complex discharge service changes, and capacity issues in the local hospital services. The year was once again impacted by access issues for our team in the hospitals because of the pandemic, however during the last quarter of the year the Hospital Team have returned to hospital site working. This has resulted in an increase in referrals. The team work closely with health professionals and provided 42 learning sessions about how to recognise someone in a caring role. The team support is very effective in supporting carers through discharge and 534 carers contacted 91 days following support, reported the patient was still at home after discharge from hospital, sadly 148 carers reported 91 days post CSWS hospital support that the person they care for had passed away, with many carers describing our support as 'absolutely fantastic.'

Since July 2021, the team have been working in partnership with Age UK to provide support to carers following their, or the person they care for discharge from hospital, this service is known as Support at Home after Hospitalisation. Since inception the team have supported 256 carers and made 927 calls resulting in a staggering 468 onward referrals for both internal and external services.

The team provided carer groups and 569 carers attended more than 150 online groups and events throughout the year. As the year ended more and more face-to-face events started happening and a further 84 carers attended up to nine events.

The Counselling Services were maintained throughout the year and telephone and Zoom remained a popular choice. In total 532 carers received CSWS counselling.

We also developed the Young Adult Carer Counselling Project Service, which gave 83 counselling hours, based on our deep understanding of the pressures placed on these young people, a new Bilingual Counselling Service and 10 carers accessed the culturally empathic and/or linguistically appropriate counselling. Counsellors were chosen based on their skills and experience in supporting clients from diverse backgrounds and carers were matched with counsellors based on their individual needs.

There are 303 Young Adult Carers registered with CSWS aged 18-25. 37% of these Young Adult Carers are caring for Under 65 Long Term Conditions. CSWS receives on average 5-6 referrals a month, a total of 65 in 2021-2022, with 66% as self-referrals

We currently support more than 6,120 carers to access discounts from 156 West Sussex businesses through our Carer Discount Card Scheme. From July 2021 we also supported the Carer Emergency Alert Card scheme issuing 575 new cards, which combine a carer contingency plan, offers and discounts for carers.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2022

3.2 Strategic Aim: Be the early offer

Specific Objective: Provide the carer contact point and increase new carer registrations by a minimum of 10% year-on-year.

At the end of the financial year CSWS had registered 4,222 new unpaid carers and this represents a 11% increase on the previous year's registration figures. Carer registrations have increased during the year with an average of 342 new carer registrations per month and rising to more than 400 per month for the final quarter of the year resulting from enhanced publicity in local print media across West Sussex. At the end of March 2022 there were 32,228 carers registered with CSWS, a 9.5% net increase on last year's figures.

The Response Line Team provides a central carer contact, accessible by phone, email, and an online chat service. The 'wellbeing calls' cover a range of topics all aimed at supporting carers at a time when they need it. 35,021 incoming and outgoing calls were made. 25,438 emails were exchanged, and 255 carers used the online chat facility. The carer activity has remained persistently high throughout the year and from January 2022 the team were experiencing an overall 25% increase in requests for support, information, advice, and guidance.

During the year £68,932 was spent on much needed small items of equipment and assistive technology to help 1,034 carers be more independent in their caring role. Working with WSCC Household Support Fund as well as the existing WSCC Service Agreement for carers we provided £521,000 in wellbeing and hardship grants allocated to 1,702 unique carers (1,960 grants awarded, some carers were eligible for more than one). 95% of carers told us that the funds have helped them feel less anxious or stressed about their caring situation; and 94% said they have helped improve their health and wellbeing. Wonderfully at time of real financial hardship for carers, the team were also able to support 6,870 carers with a £50 supermarket voucher.

In March 2021 CSWS developed a new Welfare Benefits' Service and carers tell us it helps financially and helps reduce the worries over money. The service has advised on £1,406,954 in additional annual income for carers and supported 737 carers.

3.3 Strategic Aim: Be the experts in carers

Specific Objective: Influence communities, partners, and decision makers across the county to deliver what carers say they need.

During the year the team engaged with more than 7,000 carers directly as well as supported carers via online activity:

- New website visits 66,951
- Social media posts 1,440
- Carer emails sent 105
- Monthly email bulletins to partners and referring professionals to keep them up-to-date with local and national opportunities, services and activities for carers
- Carers' events 31, Carers' Week events, 6 Carers' Rights' Day events

The team also worked with carers on the [Carer Strategy Engagement: Primary Research Insight Report \(carerssupport.org.uk\)](https://carerssupport.org.uk); supporting carers with colleagues from Healthwatch on the care home visiting issues and latterly on changes to the financial assessment for Adult Care Services.

The team have worked with Sussex Partnership NHS Foundation Trust and undertaken a joint project called CHAT around bringing families, friends, and other carers of people with a learning disability together with the paid workforce. Over 500 carers were contacted about what they would like to have more information about, and this resulted in a series of co-produced events together with resources produced, which have enabled carers and professionals to work together equally to share experiences and learn from each other <https://idhekss.wordpress.com/2022/01/13/out-now-carers-health-all-together-chat-reports-co-production-between-clinicians-and-family-carers-of-people-with-a-learning-disability-to-support-their-health/>.

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

FOR THE YEAR ENDED 31 MARCH 2022

CSWS led the relaunch of the Carer Voice Network for West Sussex [Carer Voice Network | Carers Support West Sussex](#), and currently there are 17 members who have helped with...Planning Carers' Week 2021 and Carers' Rights' Day 2021; Being part of an interview panel for two job roles that were carer facing; Sharing a case study as part of a Government White Paper on Social Care Reform (working with Carers UK); Meeting with local MP, Tim Loughton to discuss the impact of the 'Bill for Carers' within his constituency; Sharing a carer's story case study as part of Carer Awareness Training; Sharing a story for newspaper publication; Taking part in short online poll about carer respite as part of commissioned report for the Carer Commissioner; Helping with One Big Day Event in April 2022 and co-designing 'Be the Voice' Training).

3.4 Strategic Aim: Be present in the community

Specific Objective: Be there for all carers in West Sussex: locally and culturally appropriate, visible, and accessible.

This year we started a targeted two-year partnership programme to identify and support carers from ethnic minorities across Sussex and funded by Carers Trust, as well as being the first carers' organisation to be awarded the Pride in Care accreditation standard [CSWS the first UK Carer organisation to earn the 'Pride in Care' mark \(carerssupport.org.uk\)](#). 4.5% of carers the teams engaged with were from ethnic minority communities, 19% from rural and 2% from LGBTQ communities. The team primarily supports carers who are 16 years and above and 18% were 25-44 years, 38% were 45-64, 25% 65-80 years, 11% 81 years and above, 2% were 16 -25 and 5% were unknown age. This year the team began work from January 2022 onwards with a young carers' partnership supporting carers with social opportunities, working with Sussex Clubs for young people, the WSCC Children and Families' team and just under 1% of our carers have been children between 6 and 16 years.

3.5 Strategic Aim: Be Partners

Specific Objective: Create at least four new tangible partnerships over the lifetime of the strategy leading to opportunities for and with carers.

The aim is to work with partners who support carers from across the county supporting carers throughout their journey. The teams have specialist workers supporting parent carers, carers of people with mental health issues, dementia, learning disability, autistic adults and those impacted by another's drug and alcohol use. This year the team took the decision to be more place based and re-aligned the Care Services' Team into locality or community-based teams: Arun; Crawley and Mid Sussex, Chichester and Horsham, and Adur and Worthing. The teams have been working together since January 2022 and below are some examples of how the teams have worked in partnerships and across pathways:

The **Hospital Team** continue to work with secondary care partners especially at a time of unprecedented pressures and attended 222 Multi-Disciplinary Team meetings and are key partners in the Dementia Steering Groups in the hospitals, as well as attending discharge conferences. The team established a new partnership with Age UK West Sussex, Brighton & Hove to deliver a new service for carers post-hospitalisation.

The **Carers' Assessment Team** work with statutory and VCSE partners to deliver Care Act Carer's Assessments and this year the team have worked with WSCC on the Adult Services' Client Recording Systems' change and the development of the new Adult Services' Strategy ['The Life You Want to Lead.'](#)

The **Response Line Team** (including Benefits' Service and Carer Funds) was involved in the Winter Campaign and working with NHS Sussex has supported carers with vaccine enquiries throughout the COVID-19 pandemic. Since March 2022 we have had significant numbers of service users contact us for financial support (hardship funds, household vouchers and benefits' support among others) since the cost-of-living crisis began in earnest.

The **Arun Team** is working across an area with a significant number of people over the age of 65 years with dementia and they have identified and worked with their partners Arun Wellbeing, local social prescriber teams, Carers' Health Team, Citizens Advice, Department for Work and Pensions, local Dementia Support Services (Alzheimer's Society and Sage House), MIND Pathfinders, and our local Voluntary Service Support (VACC). Included in this group, was specific contact with all the GP surgeries based within the locality. The key aim of this team post-pandemic has been **Reconnection** as a team reconnecting carer living within the locality with CSWS, with each other and with their local Health and Wellbeing Support organisations and networks.

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

FOR THE YEAR ENDED 31 MARCH 2022

The **Crawley and Mid Sussex Team** are working with all universal services locally as well GP practices and local Wellbeing Team. They refer carers to, liaise with and work in partnership around individual carer cases with Prevention Assessment Team (PAT), Pathfinder Services, Integrated Front Door, Refugee Resettlement Team, Lifelong Services, Change Grow Live, primary Care Networks and Social Prescribers. They have a new Bilingual Memory Navigator for carers from the Southeast Asian community to improve awareness and access of support from dementia and memory loss services. The carer network partners the Carers' Health Team are particularly relevant to the needs of family, friends, and parent carers.

The **Chichester and Horsham Team** knew that carers were feeling isolated and lonely following the pandemic, and that many had been struggling with the reduction or cessation of services for those they care for. In rural areas this is often amplified because carers don't have the means to travel to larger centres to connect with other carers. Working with Mind they set up eight events in rural settings – walks; drop-ins; wellbeing sessions and over 90 carers got involved in the activity. Similar events are planned for rural villages across Chichester and Horsham later in 2022.

The **Adur and Worthing Team** have connected with over 90 local partners to share details of our services, find out more about partner services and organised two big events working with partners and connecting with over 100 carers. Adur and Worthing both have thriving local community activities and the team have been able to connect very quickly with some key activities, for example an Adur Carer Group with Age UK, Carers' clinics have been established in the Dementia Hub in Worthing and monthly carer sessions at the DWP.

Young Carer Partnership is a new partnership for the Charity team working with WSCC Children and Families' Team and Sussex Clubs for young people to deliver five clubs for young carers across the county in the first year, alongside holiday activities. The CSWS team have a role in raising funds to support this valued work and have already worked with local trusts and foundations.

3.6 Strategic Aim: Be consistent and Creative

Specific Objective: Create and sustain the internal capacity we need to deliver consistent and quality services, whilst exploring opportunities and potential.

Following the launch of the new strategy the team began to work on a new Charity structure for service delivery based around locality teams and using some of the Charity funds to support that from reserves. The Charity increased the Carer Services' Team by at least 10 individuals, aligning staff around four localities (covering the seven West Sussex districts and boroughs) and creating a dedicated Response Line Team. This enhanced work with carers has been supported by the introduction of the use of the Carer's Star to enable us to focus in on measuring the impact of CSWS' work on carers. The team are piloting a coaching model with carers to support carers to identify their own goals and we have also been fortunate with the support of Carers Trust to run Carer Bereavement Workshops since January 2022.

4. Impact of the COVID-19 Pandemic

During 2021 the CSWS team continued to support carers through the impacts of COVID-19 helping them to access vaccines, get much needed guidance and practical help with testing, getting the right protective equipment, and guidance on the restrictions, for example care home visiting and continuing to reach out to carers who became isolated because of COVID restrictions and/or clinical vulnerability. During this time our teams remained adaptable, innovative and solution focussed.

4.1 Adaptable

The Charity's focus during the year has been to adapt our services, information, and advice for carers around their needs and during the year we have had nearly a dozen big campaigns; two of these we worked on with our Sussex Carers Partners:

Help us to Help you to stay safe: COVID-19 Vaccination Campaign - with call rates to the four carer charities having increased by a staggering 90% year-on-year and a 46% increase in carer registrations.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Stay Well This Winter Campaign - we were able to report a 48% increase in carer re-engagement and to give a flavour of some of the challenges facing carers in that period. Our teams reported what was important to carers which included:

- “Isolation, bereavement and medical appointments”
- “COVID-19, funding, anxiety”
- “Health, equipment, carer breakdown”
- “Benefits, hardship, emotional support”

And a 12% increase in carer registrations, with a staggering 83% of carers reported having taken positive action with respect to vaccination.

The CSWS team worked across West Sussex and delivered 31 online events as part of **Carers' Week 2021**. The team led a **Young Adult Carer Campaign** during the first quarter of the year which led to an increase in registrations. The team started work with Carers Trust on the funded **Making Carers Count programme supporting carers from ethnic minorities** in October 2021. CSWS led the relaunch of the Carer Voice Network for West Sussex [Carer Voice Network](#) | [Carers Support West Sussex](#), and supported Carers' Rights' Day, Alcohol Awareness Week, Mental Health Awareness Week, Dementia Awareness Week making sure that there was a range of information, awareness and activities for carers to get involved with. As always during the year the team produced a range of print and online collateral to support messages around carer identification; an example is printed [Hospital Posters](#) reminding unpaid carers and professionals about our hospital services.

4.2 Solution Focussed

The cost-of-living crisis has been impacting unpaid carers more and more with financial hardship being one of the top issues cited by carers as creating significant problems for them. During the year the team worked with WSCC to get the Household Support Fund to West Sussex Carers in the form of Hardship Payments. The fund was launched in mid-July 2021 and has supported 495 carers so far, with grants to support carers who are struggling and in need of additional support to manage their caring role and meet basic needs. Grant amounts have varied from between £32 to £520 with an average allocation of £328 and have been used to provide carers with essentials. The total spend to date (to July 2022) is just under £170,000. The team also started a new Welfare Benefit Service for carers, again with funding support from WSCC. Since inception the service has supported over 737 carers and raised more than £1.4m in previously unclaimed benefits and the carer surveys show that on average 93% of carers that responded said that the service had helped to reduce their anxiety. The impact speaks for itself as does this quote from a carer “I was given time to explain the current situation and difficulties faced at present. I was given various options and scenarios and advised about reductions and benefits which my parents are entitled to which I will pursue.”

Towards the end of the financial year and again working with WSCC, as part of the Household Support Fund 6,870 carers received a £50 supermarket voucher to help with essentials during this difficult time.

5. 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.

6. 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 subcommittee 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.

7. 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.

CARERS SUPPORT WEST SUSSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

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. In this regard, the Charity undertook a salary benchmarking exercise in December 2021 with the aim of ensuring that the principles underlying the organisation's pay and rewards are honoured.

8. Contribution Made by volunteers

We have had an increase in the number of volunteers who have re-engaged in volunteering and a +30% contribution in the number of hours volunteers have contributed over the past year totalling 3,732 hours. 555 carers were directly supported with volunteering services.

We had 23 leavers over the year and we have ended the year with 92 volunteers of which 80 are active which is around the same as last year although we have less inactive volunteers.

Recruitment has slowed down since the start of 2021 with less enquiries per month than the previous year and we have recruited less volunteers during the last year with a conversion rate of 23% down on the previous year of 32%. This is a trend locally as well as nationally as volunteering numbers have reduced since return to working and more recently the cost-of-living rises.

The 6th Gallop Poll volunteering engagement survey was completed with all scores remaining high or very high and we achieved 83% engagement. 94% were satisfied with CSWS as a place to volunteer.

There has been a shift in the number of group facilitators who pre-pandemic where the largest cohort of volunteers with 25 in 2019/20, to Telephone Befriending volunteers having the largest cohort of volunteers with 28. This will not shift back as we continue to have less in person groups and a blended mix with virtual groups and less groups overall.

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, will be in place until March 2024. 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 £14,305 (2021: net incoming resources of £102,887) as shown on the Statement of Financial Activities on page 16 of the accounts.

Total income increased by approximately 8% 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 11%, largely as a result of additional staff and other operating costs incurred in meeting activity 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 to support its charitable activities and contract with WSCC. As part of that strategy, the Board has agreed in its budget for 2022/23 to provide additional funding from reserves to enhance activity in learning and development, and marketing and comms.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees continue to be aware of the funding pressures facing the charitable sector and local government, noting particularly the increasing financial impact of inflation. 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 Charity is holding unrestricted reserves including designated funds totalling £1,169,652 as at 31 March 2022 (2021: £1,226,470). 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 £351,111 at 31 March 2022 (2021: £279,988) which are held for the purposes of the particular contract service. These funds do not form part of the Charity's unrestricted reserves.

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

The Trustees have used the organisation's Risk Register to inform its reserves' policy and to focus on key financial risks in respect of income, expenditure, any on-going effects from the pandemic, the receipt and use of 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.

The potential contingencies identified by the Board include:

- Meeting contractual liabilities should the organisation have to reduce activity or close, including redundancy and notice payments, amounts due to creditors and contractual commitments.
- Covering unexpected costs like the breakdown of essential office equipment, staff cover for illness, maternity leave and parental leave, and legal costs defending the Charity's interests.
- Replacing equipment as it wears out.
- Provide working capital when funding is paid in arrears.

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

FOR THE YEAR ENDED 31 MARCH 2022

11. Designated Funds

During the year, the Charity reviewed the purposes for which funds had been previously designated. The organisation has previously invested its reserves in supporting the main contract with West Sussex County Council (e.g., through the designation of funds to meet the cost of a replacement for the previous client database which came into operation in July 2020), and certain other operational costs (e.g., through governance support), as well as using funds for fundraising and development activity.

Additional amounts were also set aside during the year to allow for the Charity to set its overall strategy for the next five years. In April 2022, the Board approved proposals to make use of the Charity's unrestricted funds to support and enhance activity across a number of different headings.

12. Investment Policy

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

13. Risk Management

The Trustees perform a 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 Charity has continued to use the Risk Tool from NCVO throughout 2021/22 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 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, as well as growing some independent income through grants and trust fundraising.

13.1 COVID-19 Risks

The Charity's 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 team has considered operational responsibilities with respect to health, safety and welfare of Carers, employees, volunteers, and members of the public.

14. Structure, Governance and Management

14.1 Governing Document

The Company was founded 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 3rd December 2015. In the event of the company being wound up members are required to contribute an amount not exceeding £10. During 2021 the Trustees/Directors reviewed the Governing document and will agree an addendum in 2022 to clarify Trustee tenure and then undertake a further review once the Charities Act 2022 is adopted.

14.2 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.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2022

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 drive for a new Chair and Finance Trustee using an open recruitment process and supported by an external agency. As a result two new Trustee/Directors joined the Charity in December 2021.

14.3 Board Members' Induction and Training

A comprehensive Induction and Trustee Handbook are provided to new Trustees, and 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.

14.4 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 over 110 members of staff at the end of the year and was supported by 99 volunteers.

14.5 Equality, Diversity, and Inclusion

At present Carers UK estimates that one in ten carers has an ethnic minority background. Carers UK (July, 2020) reported that the number of people caring had increased by 50% since the start of the COVID-19 pandemic, with carers caring an extra 10 hours a week, on average. More carers are in crisis, facing social isolation and significant health and wellbeing impacts. Ethnic minority carers in particular already faced many challenges prior to the COVID-19 pandemic. These have been exacerbated by further increased challenges in their caring role and the increased risk of COVID-19 because of their background (Marmot Review, 2020). Carers UK (Oct, 2020) found that 92% of ethnic minority carers reported providing more care since the start of the outbreak, compared to an average of 81% of all carers. Crawley, which falls within our catchment area, is the most diverse area in West Sussex, with 20.1% of the population describing themselves as from an ethnic minority background. Our "people plan" related to our Strategy supports greater ethnic diversity within our workforce to better reflect the population we work with. Our project work with Carers Trust and Sussex Carer Partners on Making Carers Count specifically supports work with carers from hidden communities,

15. Future Plans

15.1 Strengths

During 2021/22 CSWS added value to the WSCC and Sussex CCG income to support carers: through the support of 99 local volunteers who do everything that the team does and more, specifically the 32 counselling volunteers who provide free counselling for carers and of course the Trustees who help set the strategy and overall governance for the Charity. The CSWS team of employees is a very engaged workforce with six out of ten identifying as a carer and from the last Gallup 12 Employee Engagement Survey, we were scoring very high with an 83% engagement level.

On **fundraising** we continue to grow our activity and this year the team have worked with WSCC and NHS Sussex and received over £500k in grants for new projects and services and almost £90k worth of grants for trusts and foundations. We were also the first carers' organisation to be successful with the **Pride In Care** award [Pride in Care | Opening Doors](https://prideincare.org.uk) (openingdoorslondon.org.uk) which is focussed on improving the quality of care and support for carers, staff and volunteers who are lesbian, gay, bisexual, trans and/or queer.

CARERS SUPPORT WEST SUSSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

14.2 Pressures and Opportunities

We will continue to work with health and social care partners to support carers as they navigate continued and sustained systems' pressures alongside the impact of the cost-of-living crisis. To that end we are working with Health and Care partners on the evolving plans for Virtual Wards, have developed a new NHS Sussex funded Carer Support Primary Care Project and have extended our Sussex Carers Partnership Project to include further carer support in Sussex hospitals and at primary care level.

The teams have ambitions to meet the needs that carers continue to identify, to extend further carers' awareness training available for all GP surgeries and health and social care partners/organisations, including a welcome pack for professionals.

The teams are considering a carer co-designed Welcome Pack for new carers which includes our Carer Discount Card, the Emergency Alert Card, and a carer passport. We will continue our commitment to the development of a coaching model for and with carers working with the University of Kent on an evaluation and submitting funding applications for the programme during 2022/23.

Finally, we will work with partners on the cost-of-living crisis identifying collectively how to support people who are most in need. The CSWS team will continue hardship funding for carers and explore opportunities to increase the Welfare Benefits' Service.

16. 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

Date: 8 December 2022

CARERS SUPPORT WEST SUSSEX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 Financial Reporting Standard 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 2022 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.

As a large portion of income is received through grants and relates to future years, the audit engagement team have highlighted completeness of income as an area of significant risk. Audit procedures performed included but were not limited to, proof in total testing of income recorded in the accounts compared to the grant awarded per the grant contract.

Another area of significant risk identified by the audit engagement team was the valuation of Computer Equipment, which includes the CRM system. The amortisation rate set is highly subjective. Audit procedures performed included agreeing invoices to additions in the year and recalculating the amortisation charged, as well as confirming that the assets were not impaired.

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 auditor's 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 Ltd

Richard Place Dobson Services Limited
Chartered Accountants
Statutory Auditor

12/12/2022

Ground Floor
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 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income and endowments from:</u>						
Donations, grants and gifts	3	13,451	-	-	13,451	29,806
Charitable activities	4	2,481,301	-	996,773	3,478,074	3,231,361
Fundraising	5	660	41,674	-	42,334	29,926
Investments	6	6,686	-	-	6,686	3,036
Other income	7	19,024	-	-	19,024	2,568
Total income		2,521,122	41,674	996,773	3,559,569	3,296,697
<u>Expenditure on:</u>						
Raising funds	8	-	10,650	5,050	15,700	24,255
Charitable activities	9	2,467,329	169,143	893,092	3,529,564	3,169,555
Total expenditure		2,467,329	179,793	898,142	3,545,264	3,193,810
Net incoming resources before transfers		53,793	(138,119)	98,631	14,305	102,887
Gross transfers between funds		37,980	(10,471)	(27,509)	-	-
Net income for the year/ Net movement in funds		91,773	(148,590)	71,122	14,305	102,887
Fund balances at 1 April 2021		971,319	255,150	279,989	1,506,458	1,403,571
Fund balances at 31 March 2022		1,063,092	106,560	351,111	1,520,763	1,506,458

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 2022

Prior financial year

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

CARERS SUPPORT WEST SUSSEX

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	15		169,692		183,858
Current assets					
Debtors	16	479,549		81,845	
Cash at bank and in hand		1,805,869		1,481,210	
		<u>2,285,418</u>		<u>1,563,055</u>	
Creditors: amounts falling due within one year	17	<u>(934,347)</u>		<u>(240,455)</u>	
Net current assets			1,351,071		1,322,600
Total assets less current liabilities			<u>1,520,763</u>		<u>1,506,458</u>
Income funds					
Restricted funds	18		351,111		279,988
<u>Unrestricted funds</u>					
Designated funds	19	106,560		255,150	
General unrestricted funds		<u>1,063,092</u>		<u>971,320</u>	
			1,169,652		1,226,470
			<u>1,520,763</u>		<u>1,506,458</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 2022, 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 8 December 2022



N Young
Trustee

Company registration number 06418743

CARERS SUPPORT WEST SUSSEX

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	24		335,123		328,884
Investing activities					
Purchase of tangible fixed assets		(17,150)		(61,799)	
Investment income received		6,686		3,036	
Net cash used in investing activities			(10,464)		(58,763)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			324,659		270,121
Cash and cash equivalents at beginning of year			1,481,210		1,211,089
Cash and cash equivalents at end of year			1,805,869		1,481,210

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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 2022

1 Accounting policies

(Continued)

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	10 years straight line
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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 the statement of financial activities.

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.

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.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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 2022

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 2022 £	Unrestricted funds general 2021 £
Donations, grants and gifts	13,451	29,806

4 Charitable activities

	Contract income 2022 £	Contract income 2021 £	Fundraising income 2021 £	Total 2021 £
Contract income	3,478,074	3,141,796	89,565	3,231,361
Analysis by fund				
Unrestricted funds - general	2,481,301	2,514,561	-	2,514,561
Restricted funds	996,773	627,235	89,565	716,800
	3,478,074	3,141,796	89,565	3,231,361

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Fundraising

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Fundraising income	660	41,674	42,334

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

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	6,686	3,036

7 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	19,024	2,568

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Raising funds

	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds designated 2021 £
<u>Fundraising and publicity</u>				
Costs of generating donations, grants and gifts	-	-	-	473
Staff costs	10,650	5,050	15,700	23,782
	<u>10,650</u>	<u>5,050</u>	<u>15,700</u>	<u>24,255</u>

9 Charitable activities

	Direct activities 2022 £	Grant funding of activities 2022 £	Premises expenditure 2022 £	Office running costs 2022 £	Total 2022 £	Total 2021 £
Staff costs	2,360,519	-	-	-	2,360,519	2,108,101
Depreciation and impairment	-	-	14,414	16,902	31,316	113,737
Grant funding	-	204,786	-	-	204,786	273,683
Other staff related costs	325,962	-	-	-	325,962	178,161
Rent	-	-	66,619	-	66,619	72,241
Communication costs	-	-	-	32,179	32,179	48,006
Project costs	130,438	99,940	-	-	230,378	129,149
Office costs	-	-	12,877	211,129	224,006	216,507
	<u>2,816,919</u>	<u>304,726</u>	<u>93,910</u>	<u>260,210</u>	<u>3,475,765</u>	<u>3,139,585</u>
Share of support costs (see note 10)	-	-	-	2,751	2,751	2,084
Share of governance costs (see note 10)	-	-	-	51,048	51,048	27,886
	<u>2,816,919</u>	<u>304,726</u>	<u>93,910</u>	<u>314,009</u>	<u>3,529,564</u>	<u>3,169,555</u>
Analysis by fund						
Unrestricted funds - general	2,099,604	-	91,794	275,931	2,467,329	2,408,170
Unrestricted funds - designated	162,579	-	-	6,564	169,143	157,724
Restricted funds	554,736	304,726	2,116	31,514	893,092	603,661
	<u>2,816,919</u>	<u>304,726</u>	<u>93,910</u>	<u>314,009</u>	<u>3,529,564</u>	<u>3,169,555</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Charitable activities

(Continued)

For the year ended 31 March 2021

	Direct activities	Grant funding of activities	Premises expenditure	Office running costs	Total 2021
	£	£	£	£	£
Staff costs	2,108,101	-	-	-	2,108,101
Depreciation and impairment	-	-	14,414	99,323	113,737
Grant funding	-	273,683	-	-	273,683
Other staff related costs	178,161	-	-	-	178,161
Rent	-	-	72,241	-	72,241
Communication costs	-	-	-	48,006	48,006
Project costs	129,149	-	-	-	129,149
Office costs	-	-	10,641	205,866	216,507
	<u>2,415,411</u>	<u>273,683</u>	<u>97,296</u>	<u>353,195</u>	<u>3,139,585</u>
Share of support costs (see note 10)	-	-	-	2,084	2,084
Share of governance costs (see note 10)	-	-	-	27,886	27,886
	<u>2,415,411</u>	<u>273,683</u>	<u>97,296</u>	<u>383,165</u>	<u>3,169,555</u>
Analysis by fund					
Unrestricted funds - general	1,949,624	-	97,177	361,369	2,408,170
Unrestricted funds - designated	153,846	-	-	3,878	157,724
Restricted funds	311,941	273,683	119	17,918	603,661
	<u>2,415,411</u>	<u>273,683</u>	<u>97,296</u>	<u>383,165</u>	<u>3,169,555</u>

10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Bank charges	2,751	-	2,751	2,084	-	2,084
Audit fees	-	7,621	7,621	-	8,034	8,034
Accountancy and legal fees	-	43,427	43,427	-	19,852	19,852
	<u>2,751</u>	<u>51,048</u>	<u>53,799</u>	<u>2,084</u>	<u>27,886</u>	<u>29,970</u>
Analysed between Charitable activities	<u>2,751</u>	<u>51,048</u>	<u>53,799</u>	<u>2,084</u>	<u>27,886</u>	<u>29,970</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11	Net movement in funds	2022	2021
		£	£
	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	7,621	8,034
	Depreciation of owned tangible fixed assets	31,316	106,140
	Amortisation of intangible assets	7,597	7,596
		<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

Trustees were reimbursed expenses during the year £367 (2021: £nil).

13 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Part time	58	60
Full time	44	36
	<u> </u>	<u> </u>
Total	102	96
	<u> </u>	<u> </u>

Employment costs

	2022	2021
	£	£
Wages and salaries	2,096,405	1,915,304
Social security costs	163,813	144,489
Other pension costs	116,001	72,090
	<u> </u>	<u> </u>
	2,376,219	2,131,883
	<u> </u>	<u> </u>

The key management personnel of the charity comprise the Chief Executive, the Finance Manager, Carers Services Director and the Carers Services Managers. The total employee benefits of key management personnel of the charity were £245,886 (2021: £257,840).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022	2021
	Number	Number
£60,001 - £70,000	1	1
	<u> </u>	<u> </u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Intangible fixed assets

	Computer software £
Cost	
At 1 April 2021 and 31 March 2022	46,581
Amortisation and impairment	
At 1 April 2021 and 31 March 2022	46,581
Carrying amount	
At 31 March 2022	-
At 31 March 2021	-

15 Tangible fixed assets

	Computers and VOIP system £	Office Equipment £	CRM System £	Total £
Cost				
At 1 April 2021	78,873	3,626	224,081	306,580
Additions	-	-	17,150	17,150
At 31 March 2022	78,873	3,626	241,231	323,730
Depreciation and impairment				
At 1 April 2021	29,060	2,457	91,205	122,722
Depreciation charged in the year	15,775	725	14,816	31,316
At 31 March 2022	44,835	3,182	106,021	154,038
Carrying amount				
At 31 March 2022	34,038	444	135,210	169,692
At 31 March 2021	49,813	1,169	132,876	183,858

16 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	439,313	35,720
Other debtors	300	-
Prepayments and accrued income	39,936	46,125
	479,549	81,845

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	175,544	124,260
Trade creditors	47,862	8,273
Other creditors	9,970	10,412
Accruals and deferred income	700,971	97,510
	<u>934,347</u>	<u>240,455</u>

Included within other creditors are pension contributions owed of £9,970 (2021: £10,412). 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 2022

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:

	Movement in funds					Movement in funds					
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£	£	£
Additional core contract activity	1,877	-	-	-	-	1,877	7,000	(150)	-	-	8,727
Core contract variation	17,830	57,992	(22,557)	-	-	53,265	72,086	(83,545)	(7,910)	-	33,896
Covid-19 grants for infection control	-	-	-	-	-	-	19,680	(19,680)	-	-	-
Direct grants for carers	19,482	399,303	(345,627)	(2,500)	-	70,658	580,893	(615,172)	-	-	36,379
Grant funded carer activity	93,545	226,051	(217,886)	12,631	-	94,079	207,269	(95,863)	(14,523)	-	190,962
NHS funded activity	-	33,454	(17,591)	-	-	15,864	71,393	(41,055)	(5,076)	-	41,126
Hospital Capital Funding	17,600	-	-	-	-	17,600	-	-	-	-	17,600
SAHAH	-	-	-	-	-	-	36,301	(42,677)	-	-	(6,376)
Fundraising	19,446	7,200	-	-	-	26,646	-	-	-	-	26,646
Funding for Marketing & Comms	-	-	-	-	-	-	2,151	-	-	-	2,151
	<u>(169,780)</u>	<u>724,000</u>	<u>603,661</u>	<u>10,131</u>	<u>-</u>	<u>(279,989)</u>	<u>996,773</u>	<u>898,142</u>	<u>(27,509)</u>	<u>-</u>	<u>(351,111)</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

(Continued)

During the year the Directors are grateful to the following Trusts and Foundations funders for supporting unpaid carers in West Sussex:

Co-op Community Fund for our Check in and Chat project and PAPA workshops.

Munro Charitable Trust for our End of Life and Bereavement workshops.

F Glenister Woodgar Trust and **Gatwick Community Trust** for our Support Carers to Cope Project.

National Lottery Community Fund 2021, The Lawson trust, Edward Gosling Foundation, Mid Sussex District Council for our Check in and Chat project.

Carers Trust for our Making Carers Count project, Carer Respite Programme and Planning for Tomorrow programme.

Arnold Clark Community Fund for emergency COVID support for carers.

Ian Askew Foundation, West Sussex Travel Society, The Bassil Shippham and Alsfold Charitable Trust and The Boltini Trust for donations towards core costs providing much needed support for unpaid carers.

Billingshurst Lions, the Rotary Club and the Neighbourly Fund for support for young carers.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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:

	Movement in funds				Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
IT Development Strategy	122,395	-	-	(122,395)	-	-	-	-	-
Development Fund	345,498	-	(128,412)	8,792	225,878	-	(139,470)	-	86,408
Emergency Covid-19 Fund	6,995	-	(29,313)	29,825	7,507	-	(1,830)	(5,471)	206
Fundraising & Development Activities	14,020	12,000	(24,255)	-	1,765	25,000	(30,112)	-	(3,347)
Premises Working Group	-	-	-	15,000	15,000	-	-	-	15,000
Strategic Development Fund	-	-	-	5,000	5,000	7,000	(6,648)	-	5,352
HR Fund	-	-	-	-	-	5,000	-	(5,000)	-
Dementia - Young onset weekends	-	-	-	-	-	1,000	-	-	1,000
My Future	-	-	-	-	-	3,674	(1,733)	-	1,941
	<u>488,908</u>	<u>12,000</u>	<u>(181,980)</u>	<u>(63,778)</u>	<u>255,150</u>	<u>41,674</u>	<u>(179,793)</u>	<u>(10,471)</u>	<u>106,560</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Designated funds

(Continued)

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.

20 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	169,692	-	-	169,692	183,858	-	-	183,858
Current assets/(liabilities)	893,401	106,560	351,110	1,351,071	787,462	255,150	279,988	1,322,600
	<u>1,063,093</u>	<u>106,560</u>	<u>351,110</u>	<u>1,520,763</u>	<u>971,320</u>	<u>255,150</u>	<u>279,988</u>	<u>1,506,458</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 (2021 - 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	2022 £	2021 £
Surplus for the year	14,305	102,887
Adjustments for:		
Investment income recognised in statement of financial activities	(6,686)	(3,036)
Depreciation and impairment of tangible fixed assets	31,316	113,735
Movements in working capital:		
(Increase) in debtors	(397,704)	(49,912)
Increase in creditors	693,892	165,210
Cash generated from operations	335,123	328,884

25 Analysis of changes in net funds

The charitable company had no debt during the year.