

**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 2024**

# CARERS SUPPORT WEST SUSSEX

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr P G Estep  
Mr A Beasley  
Ms N Jeffery  
Ms C M Field  
Mr N T Young  
Ms B Williams  
Ms A K Fox  
Mr D M Gayler  
Ms C Maniscalco  
Mr R Mansfield

(Appointed 24 August 2023)  
(Appointed 22 June 2023)  
(Appointed 26 October 2023)  
(Appointed 26 October 2023)  
(Appointed 26 October 2023)

### Charity number

1123359

### Company number

06418743

### Registered office

CSWS C/O Messers Carpenter Box  
Amelia House  
Crescent Road  
Worthing  
West Sussex  
BN11 1RL

### Auditor

Sumer Audit  
Amelia House  
Crescent Road  
Worthing  
West Sussex  
BN11 1RL

# CARERS SUPPORT WEST SUSSEX

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# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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

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 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).

Carers Support West Sussex was incorporated as Company Limited by Guarantee on 06 November 2007 (registered number 06418743) and registered as a Charity on 28 March 2008 (registered number 1123359). Its registered address is CSWS C/O Messrs Carpenter Box Amelia House, Crescent Road, Worthing, West Sussex, United Kingdom, BN11 1RL.

### **Objectives and activities**

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.

### **Our Values**

Our organisations guiding principles, or values, reflect our commitment to inclusivity, empowerment, and fostering a strong sense of community among all those involved with Carers Support West Sussex.

- We are focused, putting Carers at the heart of everything we do.
- We act together, working with and for Carers, the communities they live in and the people that can make a difference to them.
- We are leaders working with each other to find potential and opportunities across all communities, enabling Carers to be identified and involved.

### **Public benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

### **Grant making policy**

The Charity has a clear procedure for Payment Making and for offering equipment and other assistance. The goal is to ensure that carers in West Sussex are provided with the support to ensure they can fulfil their role and, to facilitate this, offer grant payments and the provision of equipment to individual Carers. Criteria for accessing these grant funds are clearly defined with the aim of these funds being to support carers to maintain their health and wellbeing or to prevent carer breakdown.

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### **Achievements and performance**

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 around 120 members of staff and 70 volunteers. The Charity team also benefits from a highly dedicated Board of Trustees.

With more than 29,000 carers registered with the Charity (as of 31 March 2024), the team provide carers with information and advice, run Support Groups, a Carer Help Line, support 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, coaching, wellbeing support and have teams in all the of the major hospitals in West Sussex, as well as East Surrey Hospital in Redhill.

### **Achievements and performance against charity objectives**

The 'Impact Report Infographic' for 2023/24 <https://www.carerssupport.org.uk/impact-report-2024/> gives a flavour of CSWS team activity during a time of uncertainty and change as our core contract with West Sussex County Council was recommissioned. Carers are at the heart of everything we do and as such their voices have been a key part of our [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.

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

Demand for carer services has seen no reduction and the cost-of-living crisis has meant that many carers are struggling to afford basic living needs such as food and warmth. Health and Social care are struggling with the high costs of care and support and their budgets are challenged, with reductions in many contracts commissioned by both the NHS and local authorities.

At the end of the financial year, we won the tender to deliver carer services in West Sussex for the next five years, but we were challenged by the reduction in the budget set and in the need to reduce our staffing levels accordingly. During the last 3 months of the financial year, we entered a period of consultation with over 60 employees around changes to the roles and the organisational structure.

### **What our carers tell us**

Carers are at the heart of everything we do and as such their voices have been a key part of our CSWS' Strategy Aims and Objectives 2021-25.

To ensure our services are meeting the demands of unpaid family and friend carers in our county, we conducted a carer consultation to help us better understand the issues and challenges carers are facing in this current climate. 841 carers were involved in this engagement, which included a survey (online and postal) and focus groups.

Top three challenges and barriers for Carers:

- Feelings of stress
- Managing own physical/mental health
- Missing out on socialisation because of caring

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### **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 2023/24 the CSWS team worked with 11,345 unique carers by email, telephone, face-to-face, Zoom individually and in groups and via online chat functions. This represents a 9% increase on the previous year.
- CSWS' teams provide a range of locality-based and specialist support and during the year worked with carers helping: people with a long-term condition (45%); people with dementia (22%); people with a mental health condition (13%); people with a physical disability (17%); people with a learning disability (5%); people with substance use issues, or addiction/recovery issues (3%); people who are frail/elderly (10%); parent carers of children under 18 years (14%).
- During the financial year 5.2% of the carers we supported were from ethnic minority communities.
- We have worked with 477 carers providing them with a Statutory Carer Assessment to gauge how the caring role affected their life, and we completed a further 1,300 light touch Carer's Assessments
- We have had 118 different carers groups/drop-ins/clinics/events in total, both online and face-to-face. These have been attended 3470 times, by 1018 unique carers.

**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.

We seek to be the early offer for all carers, of which the 'front door' to our service, is the Help Line. Open six days a week and staffed by our Carer Wellbeing Support Workers our service is accessible and allows carers to contact us via email, webchat, and telephone.

There has been demand for our services throughout the year; 2023/24 has seen a consistent increase in demand for all our services and is mirrored by the experience of our partners in the voluntary and statutory sectors. Our contract suggests we should identify and register 250 new carers each month however this year, this number was consistently around 433 carers per month showing the ever-increasing demands from carers in West Sussex.

- There are over 29,000 carers registered with us. In the last year we have maintained high levels of carer registrations – 5,195 new carers registered with us.
- Our Help Line Team have handled 28,595 incoming and outgoing calls (28% increase on previous year); exchanged 24,982 emails and supported 299 online chats with carers.
- We delivered over £659,000 to 2,263 carers in hardship and wellbeing funding during the year. Of those funds between September 2023 and March 2024, over £372,000 was awarded to 849 carers who qualified for this grant to help with food, bills and household items. A further 1,240 carers received a portion of £287,000 to provide support in improving overall health and wellbeing of which 463 parent carers were awarded grants to the value of £74,000. Additionally, we provided grants of £64,000 to provide carers with equipment, £5,000 in hardship monies and £19,000 in Carers Trust grants, A total of £747,000 was allocated to carers in 2023/24.
- Our Carer Benefits' Service helped 1,111 carers (a 50% increase on previous year) collectively gain £1,661,000 in additional annual benefits

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### ***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.

We make it our business to amplify carer voices, bringing them to communities, partners, and decision makers across the county. Our Carer Voice Network with 52 active members- a 73% increase on previous year, provides a platform from which carers hold a strong and active voice to influence and co-produce projects. During the year we have worked with and for carers to bring their voice to 29 different activities, opportunities, and events.

### ***Key Marketing and Communications Activity in the Year:***

During the summer we worked on the development of our new website and in September we were pleased to go live on a fresh and interactive site. Our Carer Smart Search is an addition to the site which allows visitors to better find relevant information.

- Our website received 107,000 users – a 16% increase in engagement and 330% increase in return visits. We sent 110 carer information and specialist emails to our email network of 19,000 carers. We sent a monthly e-bulletin to partners reaching 1,400 individual partners to keep them up to date with information around carer services.
- CSWS uses Facebook, X (formally Twitter), Instagram and LinkedIn to provide up to the minute information to audiences using those platforms. During 2023-24, 1,310 posts were designed and posted on those channels.
- The theme for Carers' Week 2023 was 'Recognising and supporting carers in the community' and we offered a combination of online and face-to face events. There were eleven face-to-face and three online events. Of the 388 tickets allocated a total of 300 ticket users attended, 109 professionals attended two events.

### ***Measuring Outcomes:***

The Carers Star is a strength-based tool which helps our conversations with carers to explore areas of their life which may be affected by their caring role. We support carers to identify what they would like to focus on and what they would like to change. Where required, will create their personal plan together and identify what needs to happen and by whom to help carers achieve their goals.

### ***Strategic Aim: Be present in the community***

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

In our Strategy we set one of the key strategic aims to 'Be Partners' creating tangible partnerships leading to opportunities for and with carers. The aim is to work with partners who support carers from across the county and Pan Sussex.

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 plus locality or community-based teams: Arun, Crawley and Mid Sussex, Chichester and Horsham, and Adur and Worthing. During 2023/2024 CSWS worked in partnership with over 280 voluntary sector and statutory organisations to ensure that carers were considered and supported. Through these local partnerships we have co-delivered carer groups, established referral pathways and supported partners to identify carers early.

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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*Seeking additional funding for new projects:*  
CSWS is the lead partner for two significant partnership programmes across the Sussex footprint with our carer colleagues, Care for the Carers (East Sussex) and Brighton and Hove Carers Centre. We worked together on Making Carers Count, a programme funded by Carers Trust and in West Sussex working with 292 carers, from diverse backgrounds, with 1:1 support.

The second project, funded by Sussex Heath and Care (ICB) started in early 2023 is an ambitious programme supported by six new workers across Sussex supporting carers in hospital and primary care settings.

In West Sussex this programme focussed on work with Primary Care and in this first year our Primary Care Project has outdone expectations and achieved the following outcomes; 17 surgeries supported 1:1 to improve their carer identification and support; 1143 new carers identified by surgeries; across a sample of 14 surgeries; 88% GP surgeries reported they had made improvements in their carer identification and support; 15 websites (20 surgery sites) have added CSWS onto their websites. The project created a Primary Care Toolkit available online to all Primary Care Professionals and tailored to West Sussex. In a survey of carers, 49% (28) had noticed improvements in their GP surgery and 574 carers were referred to CSWS by Primary Care (95% increase).

### *Winter campaign 2023:*

CSWS worked in partnership with the NHS, West Sussex County Council, Care for the Carers, and Carers Centre Brighton and Hove to deliver a Sussex wide winter campaign, which ran from the 1st – 19th December 2023.

### **Strategic Aim: Be Partners**

Specific Objective: Create at least two new tangible partnerships leading to opportunities for and with carers.

In our Strategy we set one of the key strategic aims to 'Be Partners' creating tangible partnerships leading to opportunities for and with carers. Our aim is to work with partners who support carers from across the county. 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.

The work of the community-based teams continues to grow in both size and complexity and the emerging themes are largely in line with those we have seen in the Carer Engagement Consultation Report. Carers tell us about the stress of their caring roles, managing their own physical and mental health and missing out on recreational activities high on the list of challenges reported to our teams.

### *Carer groups and peer support opportunities:*

Our teams run groups, drop-ins, carer clinics, learning and wellbeing events. These are facilitated by Carer Wellbeing workers who are visible and present throughout the time, encouraging carers to talk and share, ensuring that the group is a safe place for carers to meet.

### *Young and Young Adult Carers:*

Since autumn 2021, CSWS has worked together with West Sussex County Council Young Carers' Team to provide young carers with regular YC clubs for 11+ year olds and holiday activities for those aged 7-11 years. We have been successful in getting additional grant funding to support this work with over £10K raised which has been allocated to support the continuation of the initiative until March 2024.

### *Supporting West Sussex County Council to improve practice:*

2023-2024 was a time of notable change for The Carer's Assessment Team, with the re-design of Adult Social Care assessments and processes in West Sussex (Practice and Systems' Programme – PAS) which went live in April 2023 and embedding this new practice throughout the year. Carers Support's experienced assessors worked with the WSCC teams to define processes and ensure better client flow.

### *Working within acute and community hospital settings:*

For many carers, they become a carer whilst in touch with health services and so partnership with health is vital to ensure that carers are enabled to access support early in their caring journey. We know that many carers will have been in caring roles for more than a year before they contact carer services. Our relationships with the acute and community hospitals are key and requires constant reinforcing as staff within these settings come and go.



# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### **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.

Every year we add value to the Health and Social Care funding we are allocated as part of the agreement to support carers. Through the support of 74 local volunteers who worked alongside the team to help carers, with 26 counselling volunteers who provided free counselling for carers. Our 11 Trustees set the strategy and overall governance for the Charity. Together our Volunteer Team have provided 1600+ hours of volunteering.

The CSWS team of employees continues to be 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 a job satisfaction level of 94%.

We continue to grow our fundraising and new services activity and this year the team have worked with WSCC, NHS Sussex, Carers Trust and grant providers to develop new projects and services. We have received over £600,000 in monies for new projects and services, outside of the core contract. Using a Social Return on Investment tool developed by Civil Society Consulting and Carers Trust, Carers Support West Sussex can show that for every £1 invested in our services £10.38 of value is generated.

We have worked with WSCC communities' directorate to ensure that carers receive a share of the Household Support Fund to support them through the challenges of a cost-of-living crisis with

During the year we secured funding for and set up new projects, and continued to deliver grant funded projects, below are some of these services and activities:

- In summer 2023 we established the Refugee and Asylum Seeker Project which has seen us working with WSCC colleagues to support refugees and asylum seekers who are carers to access available support.
- Male Carers: CSWS were successful in an application to Mid Sussex District Council for a grant to complement our core contract to support delivery of a project to identify and engage with male carers in Mid Sussex. Since April we have run 6 social events and 4 information events:
- The Coaching for Carers Pilot Project was established and evaluated by Kent University. 50 carers took part in the pilot which included 1:1 and group coaching and the outcomes for carers were staggering. In spring 2024 we were awarded Lottery Funding to deliver a 3-year coaching for carers project.

### **Trusted Charity Award:**

We continued to be consistent as well as creative in everything we did during 2023/24; and to amplify this our Charity was assessed in over 11 quality standards. CSWS has been accredited with the Level 2 Trusted Standard meaning we have demonstrated a long-term strategic approach, future planning, and have established practices which are reviewed to ensure continuous improvement. This was determined by being assessed against the 11 quality areas of the standard from Level 1 and Level 2; governance, planning, leadership and management, user-centred service, managing people, learning & development, managing money, managing resources, external communications, working with others and assessing outcomes and impact.

### **One of the Trusted Standard Practitioners said:**

"There is a clear supportive culture from the Board and senior management. The organisation's values are an inclusive part of their strategy and were seen to be lived. Staff used words like "supportive, inclusive and very positive" to describe the culture and leaders' behaviour, with one person stating that "I have never felt so able to talk to managers" and another saying, "what more could you want?" about the process, and the positive outcome."

### **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.

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 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 is:

- 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 for key roles was undertaken in January 2023 with the aim of ensuring that the principles underlying the organisation's pay and rewards were honoured.

### Contribution made by volunteers

- The Volunteer Service has continued throughout 2023-24 to support our carers through CSWS services and new projects, delivering 1,600 hours from 74 volunteers.
- A counselling service that was free to carers was delivered by CSWS, with the support of an amazing group of volunteer counsellors who gave their time to help carers. This year 189 carers received this service.
- The volunteer-supported Check-in & Chat Telephone Befriending Service continues to provide vital, personalised support to individuals, many of whom remain isolated by the demands of their caring role.

### Diversity, Equality and Inclusion (DEI)

The Trustees have an annual review of Diversity, Equality, and Inclusion, have made a commitment to the ACEVO Leadership principles on diversity and agree and an annual DEI plan with carers and the workforce.

At the end of March of carers registered during the financial year, 5.2% of the carers we supported were from ethnic minority communities.

### Workforce:

38% of the workforce are over the age of 55, with 25% being 45-54 years, 24% aged 35-44 and 12% being 25-34; there has been a shift from the previous year's figures to a younger age group; 89% identify as female and 60% of our staff team report that they are in a caring role themselves.

CSWS supports flexibility in the workplace and offers part time opportunities. 60% of the employees work part time hours.

Trustees monitor activity with the CSWS on all these commitments through monthly and quarterly Carer Services and HR Reports.

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 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, was recommissioned in January 2024, with CSWS being awarded a contract to deliver these services for a further five years, with possible extensions for one + one years. The Charity continues to work to grow its own earned income through fundraising and income generation activities.

Net expenditure for the year 2023/24 (being the difference between total net income and expenditure across individual funds) totalled £332,744 (2023: net income £28,472) as shown on the Statement of Financial Activities on page 15 of the accounts.

Total unrestricted income increased by approximately 9.8% 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 15%, largely because 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.

Restricted income has decreased by 31% compared to the previous year and this is mirrored by the decrease in restricted expenditure which has decreased by 21% on the previous year, these decreases are mainly due to the receipt and payment out of the carer hardship and wellbeing grants.

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. In Spring 2024 the budget was prepared for the new contract with an understanding from Trustees that as the new contract and service delivery was mobilised the Trustees would welcome proposals from the Leadership Team for funding from reserves to enhance our services to carers in West Sussex.

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 £832,795 as at 31 March 2024 (2023: £938,647). This comprises 3.5-month operating costs so is within the policy detailed below.

The Finance and Risk Committee and main Board decided to spend down the designated funds during the year as such at the year end the balance on these funds is now zero.

The Charity also holds restricted fund balances totalling £383,696 at 31 March 2024 (2023: £479,253 which are held for the purposes of the particular contract service. These funds do not form part of the Charity's unrestricted reserves.

### 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.

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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In the 7 years of the contract, in partnership with the service commissioner, some changes have been made to the requirement of the contract to better respond to the needs of carers. There are few KPIs within the contract, however, monthly and quarterly reports highlight key performance measures such as:

- Number of Statutory Carer Assessments provided to carers - KPI 1,080 per annum, in this year over 1,700 full and light touch assessments were provided to carers
- Number of new carers registered - KPI 3,000 carers per annum, in this year more than 5,500 new carers were registered.

The regular reporting also provides both qualitative and quantitative data, case studies and feedback from carers on services received.

In October the procurement for the new contract for carer services in West Sussex started with changes to the contract value and expectations. 85% of our income is spent on employing a group of skilled employees. A reduced contract value meant that our teams needed to reset expectations of our services to carers and this work started in October as we began the transition to the new contract. We had a vacancy freeze as we prepared for the new contract and started the review of our offer to carers to reduce it in line with the new contract expectations. We reviewed our premises and, to make non-staff savings, we reduced to one office with all our employees working from local communities or from home.

### 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 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.

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Designated funds

During the year, the Charity reviewed the purposes for which funds had been previously designated. Additional amounts were set aside for:

- Website: an investment in a new website and exploration of self-serve options, including auto-population of our CRM links with Sussex wide carer activity and additional database consultancy.
- Finance development fund - an investment for the finance team support to enable us to resource our finance plan and create effective finance information to support the charity going forward.
- Communications - funds set aside for a one-year locality/communications officer to support the work of our locality managers as they implement their new programmes of work close to where people live.
- New learning and development fund - funds towards a training and HR administrator role to support the recording and reporting of learning and development.
- Development fund (Income generation) - represents monies set aside by the Board to sustain charity resources over the course of the three to five years.
- Strategic development fund – was 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.

### Investment policy

It is the Charity's policy to invest surplus funds into interest bearing deposits. The Finance and Risk Committee Trustees developed a new Investment Strategy and Policy which was approved by the Board on 27 October 2022 and includes:

- making recommendations to the Board for approval of long-term investments
- scrutinizing long-term investment asset performance and providing quarterly reports to the Board
- receiving reports from management on short-term investments and providing regular updates to the Board on performance
- ensuring bank mandates are maintained
- ensuring effective controls, processes and procedures are in place to manage and protect the Charity's long-term and short-term assets.

CSWS is committed to ensuring prompt payment of staff, suppliers, and grants to carers. Balances on the nominated main bank account should be kept at the minimum required for liabilities to be met as they fall due and to avoid delays in grant making activities.

Liquidity requirements are derived from a 12-month cash flow forecast which determines the level of cash to be held in instant access accounts and notice/term accounts. Notice and term accounts do not exceed 12 months. The cash forecast is reviewed monthly.

### 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 2022/23 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, 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 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.

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Plans for future periods

The Carers Support West Sussex Team of staff and volunteers are proud to work in an organisation which is constantly listening to, communicating, and working with carers who live and work in this glorious county of West Sussex. The inclusive nature and levels of integrity expressed by our staff and volunteers never fails to impress. With 99% of carers surveyed saying they were satisfied with the support received from Carers Support, I am reassured we are meeting carers where they are at.

CSWS are a trusted and valued partner within West Sussex with a strong reputation for delivering good quality services to carers and we will continue to seek funding opportunities to improve the services to carers in West Sussex.

Health and Social Care is under huge pressures, and our partners in Sussex NHS have also been required to make significant savings in the projects they fund, and we have been working with the NHS to identify 15% savings in the Primary Care Project (Pan Sussex Health Project). We will work with the NHS to provide a sustainable project to ensure that Primary Care recognises the value of unpaid family carers.

### Structure, governance and management

#### 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 3 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, agreed an addendum in 2022 to clarify Trustee tenure and then undertake a further review once the Charities Act 2022 is adopted. This review is currently underway and new Memorandum of Association and Articles will be agreed at the October 2024 Board meeting.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P G Estep	
Mr A Beasley	
Ms N Jeffery	
Ms C M Field	
Mr N T Young	
Ms J F Green	(Resigned 1 February 2024)
Ms B Williams	(Appointed 24 August 2023)
Ms A K Fox	(Appointed 22 June 2023)
Mr D M Gayler	(Appointed 26 October 2023)
Ms C Maniscalco	(Appointed 26 October 2023)
Mr R Mansfield	(Appointed 26 October 2023)
Mr P W Isaacs	(Resigned 20 April 2023)
Mr P M Lansberry	(Resigned 17 April 2023)

#### 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). In the event of skills being lost due to resignation or retirements, new Board members are sought to plug the skills' gap.

During 2023 / 24, the Board welcomed 5 new trustees to the Board with a broad mix of operational, finance, communications and digital marketing skills.

# CARERS SUPPORT WEST SUSSEX

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### ***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.

### ***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. This year the Board has been supported by three sub-committees that looked at Finance and Risk, Human Resources and the Re-tender activity. The Re-tender subcommittee will become the Operational Delivery Committee in 2024. At the year end the Board had members from a variety of professional backgrounds relevant to the work of the Charity.

### ***Qualifying third party indemnity provisions***

The charity has third party indemnity insurance cover for its Trustees.

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 average monthly number of staff members employed by the Charity for the year was 120, supported by 74 volunteers.

### ***Other matters***

In so far as the Trustees are aware:

- There is no relevant audit information of which the company's auditors are unaware ; and
- The Trustees have taken steps to make themselves aware of any relevant audit information and to establish that the auditors are of the information

### **Auditor**

In accordance with the company's articles, a resolution proposing that Sumer Audit be reappointed as auditor of the company will be put at a General Meeting.

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



.....  
Mr N T Young  
**Trustee**

Date: 24 October 2024  
.....

# **CARERS SUPPORT WEST SUSSEX**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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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; 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.



# CARERS SUPPORT WEST SUSSEX

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CARERS SUPPORT WEST SUSSEX

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#### Opinion

We have audited the financial statements of Carers Support West Sussex (the 'charitable company') for the year ended 31 March 2024 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 2024 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.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# CARERS SUPPORT WEST SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CARERS SUPPORT WEST SUSSEX

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report

#### **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. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the trust operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the trust's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the trust for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: health & safety, employment law and compliance with the UK Companies Act and the Charities SORP (FRS 102).

# CARERS SUPPORT WEST SUSSEX

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CARERS SUPPORT WEST SUSSEX

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In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management and those charged with governance about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management.
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

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.



**Robin Evans BA FCA CTA DChA (Senior Statutory Auditor)**  
**for and on behalf of Sumer Audit**  
**Chartered Accountants**  
**Statutory Auditor**  
**Worthing**

**12 November 2024**

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**Sumer Audit is the trading name of Sumer Auditco Limited**

# CARERS SUPPORT WEST SUSSEX

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£	£	£
<b>Income and endowments from:</b>									
Donations and legacies	3	18,738	260	33,605	52,603	9,935	-	38,695	48,630
Charitable activities	4	2,824,204	-	1,568,745	4,392,949	2,647,101	-	2,292,460	4,939,561
Investments	5	64,701	-	-	64,701	11,838	-	-	11,838
Other income		66,602	-	3,000	69,602	38,721	-	-	38,721
<b>Total income</b>		<u>2,974,245</u>	<u>260</u>	<u>1,605,350</u>	<u>4,579,855</u>	<u>2,707,595</u>	<u>-</u>	<u>2,331,155</u>	<u>5,038,750</u>
<b>Expenditure on:</b>									
Raising funds	6	17,762	-	-	17,762	-	28,600	14,025	42,625
Charitable activities	7	2,997,972	191,151	1,705,714	4,894,837	2,611,612	209,783	2,146,258	4,967,653
<b>Total expenditure</b>		<u>3,015,734</u>	<u>191,151</u>	<u>1,705,714</u>	<u>4,912,599</u>	<u>2,611,612</u>	<u>238,383</u>	<u>2,160,283</u>	<u>5,010,278</u>
<b>Net income/(expenditure)</b>		(41,489)	(190,891)	(100,364)	(332,744)	95,983	(238,383)	170,872	28,472
Transfers between funds		(64,363)	59,556	4,807	-	(220,428)	263,158	(42,730)	-
<b>Net movement in funds</b>		<u>(105,852)</u>	<u>(131,335)</u>	<u>(95,557)</u>	<u>(332,744)</u>	<u>(124,445)</u>	<u>24,775</u>	<u>128,142</u>	<u>28,472</u>
<b>Reconciliation of funds:</b>									
Fund balances at 1 April 2023		938,647	131,335	479,253	1,549,235	1,063,092	106,560	351,111	1,520,763
<b>Fund balances at 31 March 2024</b>		<u>832,795</u>	<u>-</u>	<u>383,696</u>	<u>1,216,491</u>	<u>938,647</u>	<u>131,335</u>	<u>479,253</u>	<u>1,549,235</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CARERS SUPPORT WEST SUSSEX

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		70,794		136,722
<b>Current assets</b>					
Debtors	14	221,349		77,112	
Investments	15	1,184,436		-	
Cash at bank and in hand		370,889		1,959,399	
		<u>1,776,674</u>		<u>2,036,511</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>630,977</u>		<u>623,998</u>	
Net current assets			1,145,697		1,412,513
<b>Total assets less current liabilities</b>			<u>1,216,491</u>		<u>1,549,235</u>
<b>The funds of the charitable company</b>					
Restricted income funds	18		383,696		479,253
Unrestricted funds - general			832,795		938,647
Unrestricted funds - designated	19		-		131,335
			<u>1,216,491</u>		<u>1,549,235</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 2024, 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 24 October 2024



Mr N T Young  
Trustee

Company registration number 06418743 (England and Wales)

# CARERS SUPPORT WEST SUSSEX

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	21		(468,775)		141,392
<b>Investing activities</b>					
Proceeds from disposal of tangible fixed assets		-		300	
Purchase of investments		(1,184,436)		-	
Investment income received		64,701		11,838	
<b>Net cash (used in)/generated from investing activities</b>			(1,119,735)		12,138
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(1,588,510)		153,530
Cash and cash equivalents at beginning of year			1,959,399		1,805,869
<b>Cash and cash equivalents at end of year</b>			370,889		1,959,399

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 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 CSWS C/O Messrs Carpenter Box Amelia House, Crescent Road, Worthing, West Sussex, BN11 1RL.

##### 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The 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. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the 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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies are recognised as incoming resources when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

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

Investment income relates to interest receivable on bank deposits and is recognised in the financial statements when receivable.

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 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
-------------------	------------------------

#### 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
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. Bank overdrafts are shown within borrowings in current liabilities.



# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables, current asset investments and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### 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.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 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.

### 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 CRM system***

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

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	18,738	260	33,605	52,603	9,935	-	38,695	48,630

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 4 Income from charitable activities

	Contract income 2024 £	Contract income 2023 £
Services provided under contract	4,392,949	4,939,561
<b>Analysis by fund</b>		
Unrestricted funds - general	2,824,204	2,647,101
Restricted funds	1,568,745	2,292,460
	4,392,949	4,939,561

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	64,701	11,838

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on raising funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity								
Staff costs	17,762	-	-	17,762	-	28,600	14,025	42,625

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Expenditure on charitable activities

	Direct activities	Grant funding of activities	Premises expenditure	Office running costs	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
<b>Direct costs</b>					
Staff costs	2,932,186	-	-	-	2,932,186
Depreciation and impairment	-	-	-	65,928	65,928
Carers grants	-	747,010	-	-	747,010
Other staff related costs	259,342	-	-	-	259,342
Rent	-	-	35,197	-	35,197
Communication costs	-	-	-	40,306	40,306
Project costs	-	80,462	-	83,230	163,692
Office costs	-	-	-	99,300	99,300
Marketing & communication	61,085	-	-	-	61,085
Partnership fees	220,336	-	-	-	220,336
	<u>3,472,949</u>	<u>827,472</u>	<u>35,197</u>	<u>288,764</u>	<u>4,624,382</u>
<b>Share of support and governance costs (see note 8)</b>					
Support	-	-	-	223,189	223,189
Governance	-	-	-	47,266	47,266
	<u>3,472,949</u>	<u>827,472</u>	<u>35,197</u>	<u>559,219</u>	<u>4,894,837</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	2,460,303	1,542	39,830	496,297	2,997,972
Unrestricted funds - designated	135,717	38	8,837	46,559	191,151
Restricted funds	876,929	825,892	(13,470)	16,363	1,705,714
	<u>3,472,949</u>	<u>827,472</u>	<u>35,197</u>	<u>559,219</u>	<u>4,894,837</u>

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Expenditure on charitable activities

(Continued)

Previous year:	Direct activities	Grant funding of activities	Premises expenditure	Office running costs	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
<b>Direct costs</b>					
Staff costs	2,497,521	-	-	-	2,497,521
Depreciation and impairment	-	-	-	32,670	32,670
Carers grants	-	1,438,614	-	-	1,438,614
Other staff related costs	186,668	-	-	-	186,668
Rent	-	-	48,595	-	48,595
Communication costs	-	-	-	36,857	36,857
Project costs	-	97,001	-	90,920	187,921
Office costs	-	-	-	95,013	95,013
Marketing & communication	58,233	-	-	-	58,233
Partnership fees	120,769	-	-	-	120,769
Management fees	33,908	-	-	-	33,908
	<u>2,897,099</u>	<u>1,535,615</u>	<u>48,595</u>	<u>255,460</u>	<u>4,736,769</u>
<b>Share of support and governance costs (see note 8)</b>					
Support	-	-	-	204,573	204,573
Governance	-	-	-	26,311	26,311
	<u>2,897,099</u>	<u>1,535,615</u>	<u>48,595</u>	<u>486,344</u>	<u>4,967,653</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	2,138,081	10,662	48,595	414,274	2,611,612
Unrestricted funds - designated	155,658	3,451	-	50,674	209,783
Restricted funds	603,360	1,521,502	-	21,396	2,146,258
	<u>2,897,099</u>	<u>1,535,615</u>	<u>48,595</u>	<u>486,344</u>	<u>4,967,653</u>

### 8 Support costs allocated to activities

		2024	2023
		£	£
	<b>Basis of allocation</b>		
Staff costs	<i>Time spent on activity</i>	217,722	200,420
Bank charges	<i>Direct</i>	5,467	4,153
Governance costs	<i>Direct</i>	47,266	26,311
		<u>270,455</u>	<u>230,884</u>
<b>Analysed between:</b>			
Office running costs		<u>270,455</u>	<u>230,884</u>

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Part time	73	72
Full time	48	47
Total	121	119

#### Employment costs

	2024 £	2023 £
Wages and salaries	2,851,029	2,477,579
Social security costs	230,425	188,183
Other pension costs	86,216	74,804
	3,167,670	2,740,566

Redundancy and termination payments totalling £132,038 were made in the reporting period.

In early 2024 CSWS consulted with 121 employees about the reduction in contract value for the new 2024-2029 contract with WSCC and the need to reduce the headcount by 16%. CSWS followed ACAS best practice guidance and HR legislation and sought advice and guidance from our HR advisors. The Board of Trustees agreed an enhanced redundancy policy and the option of voluntary redundancy for employees at risk of redundancy. 64 employees were placed at risk of redundancy and employees with more than 2 years' service, whose roles were changing significantly or who could not be found alternative employment were given the option for voluntary redundancy. 17 Employees asked for and, following discussion and agreement by the CEO, were given voluntary redundancy. 2 Employees were made redundant. All redundancies were agreed by 25th March 2024.

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

	2024 Number	2023 Number
£60,001 - £70,000	1	1
£70,001 - £80,000	1	-

#### Remuneration of key management personnel

The key management personnel of the charity comprise the Chief Executive, the Director of Finance, Deputy CEO and the Carers Services Managers. The total employee benefits of key management personnel of the charity were £400,202 (2023: £350,490). Of this amount £308,042 (2023: £308,793) was paid via payroll and £92,160 (2023 - £41,697) were provided on a subcontract basis.



# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Taxation

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

### 12 Intangible fixed assets

	Computer software £
<b>Cost</b>	
At 1 April 2023 and 31 March 2024	46,581
<b>Amortisation and impairment</b>	
At 1 April 2023 and 31 March 2024	46,581
<b>Carrying amount</b>	
At 31 March 2024	-
At 31 March 2023	-

### 13 Tangible fixed assets

	Computers and VOIP system £	CRM system £	Total £
<b>Cost</b>			
At 1 April 2023	82,199	241,231	323,430
At 31 March 2024	82,199	241,231	323,430
<b>Depreciation and impairment</b>			
At 1 April 2023	64,517	122,191	186,708
Depreciation charged in the year	17,682	48,246	65,928
At 31 March 2024	82,199	170,437	252,636
<b>Carrying amount</b>			
At 31 March 2024	-	70,794	70,794
At 31 March 2023	17,682	119,040	136,722

### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	158,940	25,024
Prepayments and accrued income	62,409	52,088
	221,349	77,112

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 15 Current asset investments

	2024 £	2023 £
Unlisted investments	1,184,436	-

### 16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	152,084	187,808
Trade creditors	41,364	30,674
Other creditors	13,751	10,297
Accruals and deferred income	423,778	395,219
	630,977	623,998

### 17 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to statement of financial activities in respect of defined contribution schemes was £86,216 (2023 - £74,804).

### 18 Restricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Additional core contract activity	1,444	2,613	(3,971)	-	86
Core contract variation	32,598	121,867	(113,865)	(3,195)	37,405
Direct grants for carers	156,067	805,532	(821,320)	(24,890)	115,389
Grant funded carer activity	157,392	248,609	(274,260)	4,449	136,190
NHS funded activity	28,177	326,648	(313,427)	-	41,398
Premises	4,130	-	13,470	(17,600)	-
Subcontracts for carer support activity	99,445	100,081	(192,341)	46,043	53,228
	479,253	1,605,350	(1,705,714)	4,807	383,696

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 18 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Additional core contract activity	8,727	6,000	(11,406)	(1,877)	1,444
Core contract variation	33,897	118,361	(119,660)	-	32,598
Direct grants for carers	20,855	1,647,010	(1,492,797)	(19,001)	156,067
Grant funded carer activity	188,963	186,776	(222,545)	4,198	157,392
NHS funded activity	41,126	108,480	(119,278)	(2,151)	28,177
Premises	17,600	-	(13,470)	-	4,130
Subcontracts for carer support activity	39,943	264,528	(181,127)	(23,899)	99,445
	<u>351,111</u>	<u>2,331,155</u>	<u>(2,160,283)</u>	<u>(42,730)</u>	<u>479,253</u>

**Additional core contract activity:** Additional work provided by CSWS around engagement and consultations with carers around changes to WSCC services.

**Core contract variation:** To support the carer benefits service and the young carers partnership.

**Direct grants for carers:** Household Support Fund, Carer Health and Wellbeing fund, Hardship Fund monies and Carers Trust grants paid directly to carers to support them in their caring role and prevent carers going into crisis.

**Grant funded carer activity:** CSWS seeks additional funding to improve services to carers and some applications lead to projects from several sources that enable CSWS to deliver new services to carers, such as The Refugee and Asylum seeker project funded by WSCC, and our Bilingual Memory Navigator service funded by the NHS.

**NHS funded activity:** Contracts direct with Sussex NHS to provide winter communications to carers to promote the take up of vaccinations and the Sussex wide Carer Health Project which aims to level up work with health to identify and support carers in both Primary Care and Hospitals.

**Premises:** Monies allocated by the Trustees to review the charity premises and do works to ensure that the offices are fit for purpose.

**Subcontract for carer support activity:** Income received for staffing resource from subcontract with Age UK to deliver the Support at Home after Hospital project and has a subcontract with WSCC to deliver an allocation of Household Support Funds to carers.

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 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:

**West Sussex County Council** for our Asylum Seeker & Refugee project, Benefits advice service, Positive Activity Days, check in & Chat Service, and My Future project

**The 29th May 1961 Charitable Trust, The Friarsgate Trust, Tesco Community Fund, Ian Askew Charitable Trust, Young Carers Together** for our Young Carers Programme

**Clearwell Mobility** for contributions towards equipment to support unpaid Carers

**Carers Trust** for our Making Carers Count project & our Young Carers Action Day

**Age UK West Sussex, Brighton & Hove** for our Support at home after hospital project

**Crawley Community Shop and Music Smart** for donations towards Carer activities

**Munro Charitable Trust, Littlehampton Quakers, Chichester Quaker, Olby Holdings, The Bassil Shippam and Alsford Trust, People Puzzles, West Sussex Travel Society and Neighbourly Foundation** towards core costs providing much needed support for unpaid carers

**Mid Sussex Council** for our Check in & Chat Service & Male Carers Project

**Horsham District Council** for our Benefits Advice Service

**Community Works Brighton & Hove** for the Health inequalities grant towards our Bilingual Memory Navigator Project

**NHS Sussex ICB** for the Primary Care Partnership & Winter Vax Campaign

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 19 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Website	26,932	-	(23,699)	(3,233)	-
Finance development	9,143	-	(38,654)	29,511	-
Communications	22,947	-	(26,706)	3,759	-
New learning and development	11,318	-	(23,740)	12,422	-
Development fund	55,603	260	(54,591)	(1,272)	-
Premises working group	-	-	(10,820)	10,820	-
Strategic development fund	5,352	-	-	(5,352)	-
Volunteering	-	-	(300)	300	-
CRM consultant	-	-	(12,602)	12,602	-
Dementia - Young onset weekends	40	-	(39)	(1)	-
	<u>131,335</u>	<u>260</u>	<u>(191,151)</u>	<u>59,556</u>	<u>-</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
Website	-	-	(13,068)	40,000	26,932
Finance development	-	-	(50,857)	60,000	9,143
Comms	-	-	(16,053)	39,000	22,947
New learning and development	-	-	(13,682)	25,000	11,318
Development fund	86,408	-	(117,072)	86,267	55,603
Emergency Covid-19 fund	206	-	-	(206)	-
Fundraising and development activities	(3,347)	-	-	3,347	-
Premises working group	15,000	-	(18,459)	3,459	-
Strategic development fund	5,352	-	-	-	5,352
Volunteering	-	-	(4,072)	4,072	-
CRM consultant	-	-	(4,240)	4,240	-
Dementia - Young onset weekends	1,000	-	(880)	(80)	40
My future	1,941	-	-	(1,941)	-
	<u>106,560</u>	<u>-</u>	<u>(238,383)</u>	<u>263,158</u>	<u>131,335</u>

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 19 Unrestricted funds - designated

(Continued)

**Website** - an investment in a new website and exploration of self-serve options, including auto-population of our CRM links with Sussex wide carer activity.

**Finance development fund** - an investment for the finance team support to enable us to resource our finance plan and create effective finance information to support the charity going forward.

**Communications** - funds set aside for a one-year locality/communications officer to support the work of our locality managers as they implement their new programmes of work close to where people live.

**New learning and development fund** - funds towards a training and HR administrator role to support the recording and reporting of learning and development. Continuation of management development training focussing on management behaviours.

**Development fund (Income generation)** - 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.

**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.

**Volunteering** - funds towards an external standard 'Investing in Volunteers', which aims to improve the quality of the volunteering experience and to ensure that CSWS acknowledges the contribution of its volunteers.

**CRM consultant** - funds set aside for the CRM Audit of the Cloud9 Database.

**Dementia - Young onset weekends** - – Funds available for Carers towards the cost of the Young Onset Dementia Weekend and for Carer Equipment for displays at our dementia events.

### 20 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 31 March 2024 are represented by:</b>				
Tangible assets	70,794	-	-	70,794
Current assets/(liabilities)	762,001	-	383,696	1,145,697
	<u>832,795</u>	<u>-</u>	<u>383,696</u>	<u>1,216,491</u>

# CARERS SUPPORT WEST SUSSEX

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 20 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 March 2023 are represented by:</b>				
Tangible assets	136,722	-	-	136,722
Current assets/(liabilities)	801,925	131,335	479,253	1,412,513
	<u>938,647</u>	<u>131,335</u>	<u>479,253</u>	<u>1,549,235</u>

### 21 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(332,744)	28,472
Adjustments for:		
Investment income recognised in statement of financial activities	(64,701)	(11,838)
Depreciation and impairment of tangible fixed assets	65,928	32,670
Movements in working capital:		
(Increase)/decrease in debtors	(144,237)	402,435
Increase/(decrease) in creditors	6,979	(310,347)
<b>Cash (absorbed by)/generated from operations</b>	<u>(468,775)</u>	<u>141,392</u>

### 22 Analysis of changes in net funds

The charitable company had no material debt during the year.