

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 2025

CARERS SUPPORT WEST SUSSEX

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P G Estep Mr A Beasley Ms N Jeffery Mr N T Young Ms A K Fox Mr D M Gayler Mr R Mansfield Mr I Wilkins Ms J Lodge	(Appointed 24 October 2024) (Appointed 5 December 2024)
Charity number	1123359	
Company number	06418743	
Registered office	CSWS C/O Messrs 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 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. Included within this report is the trustees' report and directors' report as required by company law.

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 2025

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 93 members of staff and 42 volunteers. The Charity team also benefits from a highly dedicated Board of Trustees.

The charity employs a highly motivated and skilled staff team, with high levels of engagement and the Employee Engagement survey results, showing 92% Employee Satisfaction in Oct'24. These overall results are as good as any top 10 Sunday Times Best Company to Work For.

With more than 32,000 carers registered with the Charity (as of 31 March 2025), the team provide carers with information and advice, runs Support Groups, operates a Carer Help Line, undertakes Statutory Carer Assessments, supports carers to access equipment to assist them in their caring role or allocate funds so that carers can do something for themselves. The Charity team can also help carers access, coaching, wellbeing support and have staff who work 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 2024/25 [Impact Report for 2024-25](#) gives a flavour of CSWS team activity during Year One of our Carer Information, Support and Assessment contract with West Sussex County Council. 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 2021-26](#) (carerssupport.org.uk) which was published during July 2021 and will be reviewed in 2026.

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

2024/25 was the first year of a five year contract (plus a potential further two years) which delivered 10% savings on the previous contracts and had some additional requirements within it, namely a change in the processes around reporting of carer assessments and allocating carer funds, a reduction in the size of the hospital team, a removal of the requirement to provide counselling and the inclusion of the welfare benefits service within the main contract. This change to the contract requirement led to a reduction in staffing for CSWS and an expected 20% reduction in activity.

The past twelve months have been marked by profound challenges for carers. The cost-of-living crisis has continued to bite, with many carers telling us they are cutting back on food, heating, and even essential respite. Our own engagement survey revealed that 60% of carers said their mental health had been negatively affected by financial pressures, and 40% were experiencing greater financial insecurity than before the pandemic.

1. What carers in West Sussex 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 2021-26.

To ensure our services are meeting the demands of unpaid family and friend carers in our county, we conducted a carer consultation in 2023 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 2025

In 2024/25, we directly supported 8,049 carers. That's 8,049 individuals who were heard, helped, and held through some of the most difficult moments of their lives. We welcomed 4,066 new carers to our service, each one a reminder of the growing need for support, and the importance of being there when it matters most.

We've also taken bold steps to evolve our services. Following a successful contract retender, we restructured our teams to work more locally and more collaboratively. We launched new Carer Hubs across the county, expanded our coaching offer, and deepened our partnerships with health, social care, and community organisations. We've invested in digital tools, strengthened our communications, and continued to champion carers' voices at every level.

But numbers only tell part of the story. What matters most is the difference we've made. The carer who told us, "I cried with joy and relief at actually having some time for myself." The young adult carer who said, "I no longer feel suicidal and I'm optimistic about the future." The hospital carer who shared, "You helped me feel heard and supported when I was completely overwhelmed."

During 2024/25 there have been several national changes that may impact on local carer services and CSWS has been involved in activity to raise awareness of the impacts of these:

- A change in government and six out of nine MPs in West Sussex are new in post.
- Increase in National Insurance thresholds – has increased the costs for most organisations
- Welfare Reform is causing concerns for carers, with changes to Personal Independence Payments
- The cost-of-living crisis is still an issue for carers and the changes to the winter fuel allowance have impacted on some carers.
- The Carers Allowance overpayment review.
- Devolution and Local Government Reorganisation
- Abolition of NHS England and 50% funding cuts to the Integrated Care Board

2. The Impact of Our Services

At the heart of everything we do is a simple but powerful commitment: to be there for carers when they need us most.

First Contact: A Lifeline When It's Needed Most

Our Helpline continues to be the gateway to support thousands of carers, and in addition carers can receive direct support from our community, hospitals and carer assessment teams. This year, across our teams, we handled:

- 210,000 contacts on or on behalf of carers
- 76,000 individual contacts were made with carers
- 190 online chat sessions
- 4,066 new carer registrations

Carer Assessments: Listening. Understanding. Empowering

Our Carer Assessment Team delivered 1,192 carer assessments this year, with 99% completed within 42 days. These conversations are more than a statutory requirement, they are a chance to listen deeply, understand fully, and respond meaningfully.

Carers told us that these conversations helped them feel heard, validated, and more hopeful about the future.

"It was amazing the difference that just having the conversation made. The assessor was very astute... I absolutely felt understood."

3. Tackling the Cost-of-Living Crisis

The cost-of-living crisis has been one of the most urgent and persistent challenges facing carers this year. From heating homes to putting food on the table, carers across West Sussex have told us they are struggling to make ends meet—often at the expense of their own health and wellbeing.

"Caring for someone is already stressful. Worrying about how you're going to pay the bills, buy the shopping and afford the petrol to get around is a massive load of extra pressure." — Carer, Cost of Living Survey

These are not just statistics, they are stories of self-neglect, isolation, and quiet crisis.

Household Support Fund

We administered £465k in Household Support Fund grants in 2024/25. These grants helped carers pay for essentials such as fuel, food, white goods, and transport.

"Your help has been truly invaluable. I honestly don't know where I would be without you and Carers Support."

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2025

Carer Health & Wellbeing Grants: Investing in Resilience

Through our Carer Health & Wellbeing Grant, we supported 688 carers with £125k in funding. This flexible support enabled carers to invest in their own wellbeing - whether through a short break, a creative activity, or a moment of self-care.

The most common uses have been holidays, leisure activities, counselling, health therapies.

Financial Wellbeing: Easing the pressure

The cost-of-living crisis has placed enormous strain on carers. Many are choosing between heating and eating, cutting back on essentials, and facing mounting anxiety. Our Welfare Benefits Service has been a lifeline:

"You made me feel like I was doing a good job when I was really low. It's taken away the stress and anxiety. An absolute lifesaver."

- £1.4 million in additional annual benefits advised
- 840 carers supported with 1:1 welfare benefits advice
- Most common benefits: Attendance Allowance, Universal Credit, Carers Allowance, Personal Independence Payment

Appointments were available within 2–10 days, and our advisors also delivered internal training and outreach to ensure carers and professionals understood what support was available.

Direct Payments: Giving Carers Back Some Control

We awarded £53,456 in Direct Payments to 167 carers this year, enabling them to access the support that mattered most to them, whether that was counselling, a short break, or help with garden maintenance.

90%+ said the funding helped them continue in their caring role

85% said it helped them achieve their initial goal

"Thank you again for your empathy and understanding. It made me feel quite different all day... the news of a possible route out of this rut is better than I can say."

4. Community, Connection and Carer Voice

At Carers Support West Sussex, we know that caring can be isolating, but it doesn't have to be. This year, we've invested in creating spaces where carers can connect with others who understand, share their experiences, and feel part of a wider community. Whether through local groups, learning activities, coaching, or co-production, we've seen the power of connection transform lives.

Carer Groups and Hubs: Building Belonging

In 2024/25, we delivered: 497 groups and events; 3,110 attendances by 988 unique carers; 238 carers attended specialist groups – e.g. dementia, mental health and 12 new Carer Hubs launched across the county

These included regular carer groups, drop-ins, learning and wellbeing sessions, and specialist groups for carers of people with dementia, autism, mental health conditions, and more. We also introduced evening and weekend sessions to better support working carers.

"Carer's group helps to relieve the stress and isolation one feels when being a carer for many years. The weight you carry seems to be removed when talking to these people."

Carer Coaching: Reclaiming Identity and Hope

This year marked the launch of our National Lottery-funded Carer Coaching program. Designed to help carers prioritise their own wellbeing, the program offers both 1:1 and group coaching with 86 carers enrolled; 8 five-week coaching groups have been delivered; 76 carers attended taster sessions and 52 carers started 1:1 coaching sessions.

The outcomes have been powerful; increased self-worth, improved resilience, greater hope for the future and a stronger ability to manage the caring role.

"I've started to value myself again. Just being able to make time out of work to attend the course was a positive outcome in itself."

Measuring Outcome for carers

The Carers Star™ is a framework which helps carers to explore how their caring role might be impacting on certain areas, such as health, work, or how they are feeling.

A personal plan is created with the carer to focus on the area they want to improve.

1,579 carers completed the carers star. 80% saw an improvement in one or more areas of the carers star and 53% saw an improvement in two or more areas

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

FOR THE YEAR ENDED 31 MARCH 2025

Young and Young Adult Carers: Creating Space for Joy

We supported young carers aged 8–15 and young adult carers aged 16–21 through a range of activities designed to offer respite, build confidence, and foster connection.

- 17 Positive Activity Days delivered for 8–12-year-olds with 345 total attendances by Young Carers
- 11 Young Adult Carers joined a PGL residential
- 3 "My Future" groups ran monthly in Chichester, Crawley, and Worthing for 16–21 year-olds with 139 total attendances by Young Adult Carers

Activities included theatre trips, slime-making, laser tag, and mindfulness workshops.

The impact was clear: "My daughter so looks forward to these days. She can truly be herself because everyone there understands how she feels."

Carer Voice and Co-production: Shaping the Future

Our Carer Voice Network (CVN) ensures that carers are not just recipients of support, they are co-creators of it. We have 66 active CVN members, with 26 carers engaged in the CQC assurance visit, 9 carers contributed to strategy development of Carers Support West Sussex and a number of carers involved in recruitment panels, national campaigns, and service design.

We also supported carers speaking at national events, including a cross-parliamentary session on carer poverty, and to contribute to research on welfare benefits for carers from diverse backgrounds.

5. Hospital and Health Support

Improving carer friendly practice in Primary Care

Continuing the Primary Care Project, we worked with Primary Care to support them to better understand and identify carers. Excellent engagement from GPs and tangible improvements in Primary Care practice were clear outcomes of this project. Over 50% of the GPs in West Sussex show improvements and a 168% increase in referrals from Primary Care.

Supporting Carers in Hospital Settings

Hospital stays, whether planned or sudden, can be a time of immense stress for carers. Navigating discharge processes, understanding care plans, and managing the transition back home often falls on the shoulders of unpaid carers. This year, our Health Team has been a vital bridge between hospital and home, ensuring carers are informed, supported, and not alone.

In 2024/25, our Hospital Team supported 1,220 carers across the year through hospital admission and discharge. As we transitioned into new ways of working for the hospital team, the onsite hours have gradually been built up across the year, with 2,064 hours provided on-site across West Sussex hospitals.

We worked across acute and community hospitals including Worthing, St Richard's, Princess Royal, East Surrey, and Crawley. Our presence on wards, in discharge planning meetings, and through bedside conversations ensured that carers were not left out of critical decisions.

"Having someone explain the discharge process made all the difference. I felt heard, informed, and able to speak up."

Working in partnership with the NHS

During this year we have worked together with NHS colleagues to improve the awareness of carers and the services jointly commissioned to support them. We contributed to the development of the new Transfer of Care Hub (ToCH) system, advocating for carers to be included in discharge dashboards and communications. Our "Think Carer" training and hospital discharge toolkit are helping embed carer awareness into everyday NHS practice.

"The main theme continues to be poor communication around discharge. Carers are often given little or no notice, which causes immense stress."

Support at Home After Hospital (SaHaH)

We are subcontracted by Age UK to deliver a six-week support service for carers following hospital discharge. This year 384 referrals were received; 84 carers received Support at Home after Hospital payments when volunteers were unavailable and £13,800 awarded for sitting services, cleaning, and transport.

The service provides practical help, emotional support, and signposting to other services. Feedback has been overwhelmingly positive:

"Looking for advice was daunting and stressful. I was helped by lovely, caring staff. I honestly don't know where I would be without you."

CARERS SUPPORT WEST SUSSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Outcomes and Impact

Our 91-day hospital follow-up survey showed:

- 80% of carers felt supported to continue their caring role
- 100% felt they had been listened to and supported appropriately
- 100% said they received consistent support

Staff Training and Safeguarding

We trained all frontline staff to recognise signs of self-neglect and financial hardship. We also ran webinars on professional curiosity and safeguarding, ensuring our teams could have sensitive, supportive conversations with carers at risk.

6. Reaching Underserved Communities

At Carers Support West Sussex, we believe that every carer deserves to be recognised and supported. But we also know that some carers face additional barriers—language, culture, discrimination, digital exclusion, or simply not knowing that help exists. This year, we've taken deliberate steps to reach carers from communities who are too often overlooked.

Carers from Ethnically Diverse Backgrounds

In 2024/25, 9% of newly registered carers were from non-White British backgrounds. While this is a positive step, we know there is more to do to ensure our services are truly inclusive and accessible.

We've worked closely with local partners to build trust and raise awareness, including:

- Hosting culturally sensitive carer groups and events
- Translating materials and using interpreters
- Delivering "Think Carer" training to professionals working with diverse communities
- Co-producing resources with carers from underrepresented backgrounds
- Delivering a project to support Refugees and Asylum-Seeking Carers

"Thanks to Carers Support making me aware of my rights, I've been able to register as an unpaid carer with my GP, get a free flu jab and request flexible working hours."

We've also supported carers with digital exclusion, helping them access services, complete forms, and understand their rights.

7. Website and social media:

With the commencement of a new carers contract in April, we updated our website to ensure that the information and advice regarding our service was current and reflective of the changes.

- Our website serves as a vital tool for promoting carer respite and partner services.
- Our website attracted 64,000 unique visitors, and we sent monthly carer information and specialist emails to our network of 16,000 carers, peaking at 19,000 during Carers Week in June.
- We distributed a monthly e-bulletin to 1,300 individual partners, keeping them informed about carer services.

CSWS actively uses Facebook, X (formerly Twitter), Instagram, and LinkedIn to provide timely information to our audiences. By the end of the year, we had over 9,000 followers across all platforms, marking a 7% increase from the previous year.

Carers Week June 2024: Carers Week is an annual event where we join Carers UK and other partners to celebrate the contributions of carers to our communities. This year's theme was "putting carers on the map." During this week, we hosted several face-to-face and online events in addition to our regular carer groups.

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 2025

Remuneration policy

The Charity ensures that its remuneration remains competitive, fair and appropriate via the use of an external salary benchmarking exercise for key roles, last completed in January 2025. The Trustee Remuneration Panel then reviews the findings from such benchmarking exercises, along with other aspects in accordance with the Charities Pay Policy. The Charity endeavours to ensure that salary levels, excluding new starters, are always above the 25th percentile of a pay range.

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 in January 2025 with the aim of ensuring that the principles underlying the organisation's pay and rewards were honoured.

Contribution made by volunteers

Our volunteering program has gone through a period of change. We have updated our volunteer training and role descriptions and increased the engagement and support to our volunteers whilst recruiting new volunteers for our services.

In 2024/25, our volunteers contributed: 1,000+ hours of support across services; 8,322 minutes of Check-In & Chat calls; 52 active volunteers, many in multiple roles; 80 hours supporting carer groups; 13 volunteers delivering regular wellbeing calls.

From supporting peer-led groups to supporting hospital discharge, from coaching to admin support, our volunteers have stepped up in countless ways.

94% of our volunteers tell us they would recommend Carers Support West Sussex as a place to volunteer.

When asked what is most rewarding about being a volunteer at Carers Support West Sussex, one of our volunteers responded – *"Being able to feel you have made a difference to someone's life in helping them through the difficulties of being a full-time carer"* and another responded *"Enabling others - Maintains my engagement with the world"*

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 an annual DEI plan with carers and the workforce.

At the end of March of carers registered during the financial year, 9% of the carers were from ethnic minority communities.

Workforce:

40% of the workforce are over the age of 55, with 27% being 45-54 years, 21% aged 35-44 and 12% being 21-34; 90% identify as female and over 30% 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 quarterly Carer Services and HR Reports.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2025

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 Better Care Fund 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, grant applications and income generation activities.

Net income for the year 2024/25 (being the difference between total net income and expenditure across individual funds) totalled £358,851 (2024: net expenditure £332,744) as shown on the Statement of Financial Activities on page 17 of the accounts.

Total unrestricted income decreased by approximately 12% compared to the previous year, mainly due to the reduction in income received in respect of the Charity's charitable activities. Total expenditure on charitable activities (excluding grant funded expenditure from restricted funds and depreciation and impairment) also decreased by approximately 23%, largely because of the reduction in 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 reduce charitable overheads wherever possible.

Restricted income has decreased by 4% compared to the previous year and expenditure on restricted funds has also decreased by 22% 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 2025 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 £988,733 as at 31 March 2025 (2024: £832,795). This comprises ~4 months of operating costs so is within the policy detailed below.

The Finance and Risk Committee and main Board decided to designate £100k of funds to a strategic development fund during the year.

The Charity also holds restricted fund balances totalling £586,609 at 31 March 2025 (2024: £383,696) 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 and a Quarterly dashboard of data 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 2025

The Carer Information Advice, Assessment and Support contract sets out to measure outcomes for carers. There are a number of KPIs however, monthly and quarterly reports highlight key performance measures such as:

- Number of Statutory Carer Assessments provided to carers - KPI 1,200 per annum, in this year 1,192 were provided to carers
- Number of new carers registered - KPI 4,200 carers per annum, in this year 4,066 new carers were registered.

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

Reserves

The Trustees have considered the provisions of the Charity Commission's guidance 'Charity Reserves: Building Resilience' (CC19, June 2023) 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. The contract with West Sussex County Council is confirmed through to March 2029, however, the council does have the right to terminate the contract with 6 months notice in extreme circumstances. The Reserves Policy of 3-6 months operating costs allows for the Charity to continue to operate whilst it meets all employment obligations in case of the cessation of the WSCC contract or any 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.

Designated funds

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

- Strategic Development Fund: Investment in digital enhancement and to allow the Charity to meet the costs related to the aims of the new strategy in development during 25-26 and to be launched in 2026.

Investment policy

It is the Charity's policy to invest surplus funds into interest bearing deposits. The Finance and Risk Committee's Investment Strategy and Policy 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.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2025

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 2024/25 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.

Plans for future periods

Strengthening Our Foundations: We've laid strong foundations this year through our restructuring, new contract delivery, and expanded services. In 2025/26, we will continue to embed and refine these changes, ensuring consistency, quality, and responsiveness across every touchpoint. We will continue to invest in our Helpline, ensuring carers can reach us quickly and receive the right support at the right time and will obtain re- accreditation of the Helplines Partnership in 2025. We will expand our Carer Hubs, making support more local, visible, and accessible. We will deepen our use of digital tools, including the Carer Smart Search and explainer animations, to empower carers to find the information they need when they need it.

Amplifying Carer Voice: Carers have told us what matters: being listened to, being understood, and being included. We will continue to grow our Carer Voice Network, ensuring carers shape our services, strategy, and advocacy. We will co-produce new resources with carers from diverse backgrounds.

We will support carers speaking at local and national events. We will embed carer feedback into every level of our organisation. We will establish a Carers Shadow Board to strengthen the voice of carers in West Sussex.

Reaching More Carers: We know that many carers still don't know they are carers—or that support exists. In 2025, we will launch a new external awareness campaign: "Local Help for Unpaid Carers."

We will also continue to work with partners in health, social care, and the voluntary sector to identify and refer carers earlier.

Prioritising Diversity, Equality and Inclusion

We are proud of the progress we've made in reaching underserved communities—but we know there is more to do. In the year ahead, we will: introduce a new outreach role to work with diverse communities. improve accessibility for digitally excluded carers.

Investing in Our People

Our staff and volunteers are our greatest assets. In 2025/26, we will continue to invest in their development, wellbeing, and leadership.

Structure, governance and management

Governing Document

The charitable 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 16th June 2025. In the event of the company being wound up members, who are the serving trustees, are required to contribute an amount not exceeding £10.

CARERS SUPPORT WEST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2025

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	(Resigned 29 May 2025)
Mr N T Young	
Ms B Williams	(Resigned 20 August 2024)
Ms A K Fox	
Mr D M Gayler	
Ms C Maniscalco	(Resigned 27 May 2025)
Mr R Mansfield	
Mr I Wilkins	(Appointed 24 October 2024)
Ms J Lodge	(Appointed 5 December 2024)

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 2024/25, the Board welcomed 2 new trustees to the Board, who bring fundraising and operational skills.

Board members' induction and training

A comprehensive Induction and Trustee Handbook is 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 four 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, who also meet quarterly that looked at Finance and Risk, Human Resources and Operational Delivery. The Board members come from a variety of professional backgrounds with a broad mix of skills around Charity and NHS operations, finance, human resource, Information Technology, fundraising, communications and digital marketing.

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 93, supported by 42 volunteers.

CARERS SUPPORT WEST SUSSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Other matters

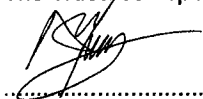
In so far as the Trustees are aware:

- There is no relevant audit information of which the Charity'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 aware of such 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: 21 August 2025

CARERS SUPPORT WEST SUSSEX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

Opinion

We have audited the financial statements of Carers Support West Sussex (the 'charitable company') for the year ended 31 March 2025 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 2025 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

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; or
- 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

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; and
- 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

9 September 2025

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 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income and endowments from:						
Donations and legacies	3	3,837	-	36,705	40,542	52,603
Charitable activities	4	2,549,355	-	1,490,361	4,039,716	4,392,949
Investments	5	67,558	-	-	67,558	64,701
Other income		36,098	-	-	36,098	69,602
Total income		2,656,848	-	1,527,066	4,183,914	4,579,855
Expenditure on:						
Raising funds	6	33,717	-	-	33,717	17,762
Charitable activities	7	2,463,777	-	1,327,569	3,791,346	4,894,837
Total expenditure		2,497,494	-	1,327,569	3,825,063	4,912,599
Net income/(expenditure)		159,354	-	199,497	358,851	(332,744)
Transfers between funds	17,18	(103,416)	100,000	3,416	-	-
Net movement in funds		55,938	100,000	202,913	358,851	(332,744)
Reconciliation of funds:						
Fund balances at 1 April 2024		832,795	-	383,696	1,216,491	1,549,235
Fund balances at 31 March 2025		888,733	100,000	586,609	1,575,342	1,216,491

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

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	18,738	260	33,605	52,603
Charitable activities	4	2,824,204	-	1,568,745	4,392,949
Investments	5	64,701	-	-	64,701
Other income		66,602	-	3,000	69,602
Total income		2,974,245	260	1,605,350	4,579,855
Expenditure on:					
Raising funds	6	17,762	-	-	17,762
Charitable activities	7	2,997,972	191,151	1,705,714	4,894,837
Total expenditure		3,015,734	191,151	1,705,714	4,912,599
Net income		(41,489)	(190,891)	(100,364)	(332,744)
Transfers between funds		(64,363)	59,556	4,807	-
Net movement in funds		(105,852)	(131,335)	(95,557)	(332,744)
Reconciliation of funds:					
Fund balances at 1 April 2023		938,647	131,335	479,253	1,549,235
Fund balances at 31 March 2024		832,795	-	383,696	1,216,491

CARERS SUPPORT WEST SUSSEX

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		72,324		70,794
Current assets					
Debtors	14	67,367		221,349	
Investments	15	1,438,163		1,184,436	
Cash at bank and in hand		308,166		370,889	
		1,813,696		1,776,674	
Creditors: amounts falling due within one year	16	310,678		630,977	
Net current assets			1,503,018		1,145,697
Total assets less current liabilities			1,575,342		1,216,491
The funds of the charitable company					
Restricted income funds	17	586,609		383,696	
Unrestricted funds - general		888,733		832,795	
Unrestricted funds - designated	18	100,000		-	
			1,575,342		1,216,491

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 2025, 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 21 August 2025.



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 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		176,536		(468,775)
Investing activities					
Purchase of tangible fixed assets		(53,090)		-	
Purchases of investments		(253,727)		(1,184,436)	
Investment income received		67,558		64,701	
Net cash used in investing activities			(239,259)		(1,119,735)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(62,723)		(1,588,510)
Cash and cash equivalents at beginning of year			370,889		1,959,399
Cash and cash equivalents at end of year			308,166		370,889

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 £1.

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 2025

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% straight line
CRM system	20% straight line

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 2025

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 2025

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 CRM system is 5 years.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds		Unrestricted funds designated		Restricted funds	Total	Unrestricted funds general		Unrestricted funds designated	Restricted funds	Total
	2025	£	2025	£	2025	£	2024	£	2024	2024	£
Donations and gifts	3,837		-		36,705	40,542	18,738		260	33,605	52,603

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Contract income 2025 £	Contract income 2024 £
Services provided under contract	4,039,716	4,392,949
Analysis by fund		
Unrestricted funds - general	2,549,355	2,824,204
Restricted funds	1,490,361	1,568,745
	4,039,716	4,392,949

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	67,558	64,701

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staff costs	33,717	17,762

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Direct activities	Grant funding of activities	Premises expenditure	Office running costs	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
Direct costs					
Staff costs	2,018,063	-	-	-	2,018,063
Depreciation and impairment	-	-	-	51,560	51,560
Carers grants	-	687,687	-	-	687,687
Other staff related costs	146,381	-	-	-	146,381
Rent	-	-	16,425	-	16,425
Communication costs	-	-	-	44,615	44,615
Project costs	-	25,709	-	109,347	135,056
Office costs	-	-	-	89,652	89,652
Marketing & communication	20,835	-	-	-	20,835
Partnership fees	153,000	-	-	-	153,000
	<u>2,338,279</u>	<u>713,396</u>	<u>16,425</u>	<u>295,174</u>	<u>3,363,274</u>
Share of support and governance costs (see note 8)					
Support	-	-	-	394,916	394,916
Governance	-	-	-	33,156	33,156
	<u>2,338,279</u>	<u>713,396</u>	<u>16,425</u>	<u>723,246</u>	<u>3,791,346</u>
Analysis by fund					
Unrestricted funds - general	1,729,717	1,758	16,425	715,877	2,463,777
Restricted funds	608,562	711,638	-	7,369	1,327,569
	<u>2,338,279</u>	<u>713,396</u>	<u>16,425</u>	<u>723,246</u>	<u>3,791,346</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

(Continued)

Previous year:	Direct activities	Grant funding of activities	Premises expenditure	Office running costs	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
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
	3,472,949	827,472	35,197	288,764	4,624,382
Share of support and governance costs (see note 8)					
Support	-	-	-	223,189	223,189
Governance	-	-	-	47,266	47,266
	3,472,949	827,472	35,197	559,219	4,894,837
Analysis by fund					
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
	3,472,949	827,472	35,197	559,219	4,894,837

8 Support costs allocated to activities

		2025 £	2024 £
	Basis of allocation		
Staff costs	<i>Time spent</i>	391,969	217,722
Bank charges	<i>Direct</i>	2,947	5,467
Governance costs	<i>Direct</i>	33,156	47,266
		428,072	270,455
Analysed between:			
Office running costs		428,072	270,455

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration. During the year, expenses of £16 (2024: £nil) were reimbursed to a trustee relating to printing and postage.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Part time	56	73
Full time	37	48
Total	93	121

Employment costs

	2025 £	2024 £
Wages and salaries	2,181,220	2,851,029
Social security costs	189,712	230,425
Other pension costs	72,817	86,216
	2,443,749	3,167,670

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

	2025 Number	2024 Number
£60,001 - £70,000	-	1
£70,001 - £80,000	1	1

Remuneration of key management personnel

The key management personnel of the charity comprise the Chief Executive, Head of Finance and the Heads of Service. The total employee benefits of key management personnel of the charity were £274,363 (2024: £400,202). Of this amount £243,738 (2024: £308,042) was paid via payroll and £30,625 (2024: £92,160) was provided on a subcontract basis.

11 Taxation

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

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Intangible fixed assets

	Computer software £
Cost	
At 1 April 2024 and 31 March 2025	46,581
Amortisation and impairment	
At 1 April 2024 and 31 March 2025	46,581
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

13 Tangible fixed assets

	Computers and VOIP system £	CRM system £	Total £
Cost			
At 1 April 2024	82,199	241,231	323,430
Additions	-	53,090	53,090
At 31 March 2025	82,199	294,321	376,520
Depreciation and impairment			
At 1 April 2024	82,199	170,437	252,636
Depreciation charged in the year	-	51,560	51,560
At 31 March 2025	82,199	221,997	304,196
Carrying amount			
At 31 March 2025	-	72,324	72,324
At 31 March 2024	-	70,794	70,794

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	15,240	158,940
Prepayments and accrued income	52,127	62,409
	67,367	221,349

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Current asset investments

	2025 £	2024 £
Short-term deposits	1,438,163	1,184,436

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	215,233	152,084
Trade creditors	49,350	41,364
Other creditors	12,357	13,751
Accruals and deferred income	33,738	423,778
	310,678	630,977

17 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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Additional core contract activity	86	-	(86)	-	-
Core contract variation	37,405	-	-	(37,405)	-
Direct grants for carers	115,389	943,537	(758,574)	(177,023)	123,329
Grant funded carer activity	136,190	26,977	(98,209)	177,256	242,214
NHS funded activity	41,398	222,200	(243,109)	-	20,489
Subcontracts for carer support activity	53,228	224,581	(131,822)	40,588	186,575
National Lottery Fund activity	-	109,771	(95,769)	-	14,002
	383,696	1,527,066	(1,327,569)	3,416	586,609

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Previous year:	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
	<u>479,253</u>	<u>1,605,350</u>	<u>(1,705,714)</u>	<u>4,807</u>	<u>383,696</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. As of 1st April 2024, these services are part of the Main Contract

Direct grants for Carers: Household Support Fund, Hardship Fund, Carers Trust Grants and SaHaH Grants paid directly to carers to support them in their caring role and prevent carers going into financial 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. Projects such as the Male Carers Project funded by Mid Sussex during this financial year.

NHS Funded activity: Contracts direct with Sussex NHS to provide the Sussex wide Carer Health Project which aims to identify and support carers in both Primary care and hospitals. Contracts were for Pan Sussex projects and funds were passed onto Carer for the Carers and Carers Centre Brighton & Hove to deliver the project in their areas.

National Lottery Fund activity: from the funding programme Reaching Communities London and Southeast Region to enhance our carer coaching project

Premises: Funds allocated in 2023/24 by the Trustees to review the charity premises and do works to ensure that the offices are fit for purpose.

Subcontracts for carer support activity: In 2024/25 Income received for staffing resource from subcontract with Age UK to deliver the Support at Home after Hospital service and a subcontract with WSCC to allocate Household Support Funds to Carers.

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

The National Lottery Community Fund: for our Carer Coaching project (RC London & South East Region)

Sussex NHS: for its funding of the Health Project which supported our work with Primary Care

Carers Trust: towards Direct grant payments for our Carers.

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

West Sussex High Society, Crawley Community Shop, The Grace Trust, Chichester City Council and The East Grinstead Common Good Trust: for donations towards Carer activities

Littlehampton Quakers, Sainsbury's Charity of the year and West Sussex Travel: towards core costs providing much needed support for unpaid carers

Horsham District Council: for our Check in & Chat Service

Shanly Foundation, The Three Oaks Trust, Crawley Borough Council, Longley Trust and Gatwick Airport Community Trust: for our Bilingual Memory Navigator Project

Crucible Foundation and The Grace Trust: for the Online Mindfulness service

Nando's: for providing free meals and drinks to My future groups bimonthly in Chichester and Crawley

Leonardslee Lakes and Gardens: for donating 40 free tickets and garden tour during carers week

Goodwood Education Trust: for donating free multi activity day for young carers.

Chichester Festival theatre: for donating 60 free tickets for young carers

Petworth House: for donating 40 free tickets and parking carers week

Pallant House Art Gallery: for donating 12 free entry tickets, tour and refreshments.

18 Unrestricted funds - designated

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Strategic development fund	-	-	-	100,000	100,000
Previous year:	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)	-
	131,335	260	(191,151)	59,556	-

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds - designated

(Continued)

Strategic development fund - Investment in digital enhancement and to allow charity to meet the costs related to the aims of the new strategy in development during 25-26 and to be launched in 2026.

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 (2024) - 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.

19 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	72,324	-	-	72,324
Current assets/(liabilities)	816,409	100,000	586,609	1,503,018
	<u>888,733</u>	<u>100,000</u>	<u>586,609</u>	<u>1,575,342</u>

CARERS SUPPORT WEST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
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>

20 Financial commitments, guarantees and contingent liabilities

Prior to the year-end the charity was notified of a claim being raised against them by a former employee. At the reporting date, the likely outcome of the claim is uncertain, in terms of timing, potential value and probability of any liability arising. On this basis no provision has been included in the financial statements.

21 Operating lease commitments

Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	<u>4,149</u>	<u>3,982</u>

22 Cash generated from operations

	2025 £	2024 £
Surplus/(deficit) for the year	358,851	(332,744)
Adjustments for:		
Investment income recognised in statement of financial activities	(67,558)	(64,701)
Depreciation and impairment of tangible fixed assets	51,560	65,928
Movements in working capital:		
Decrease/(increase) in debtors	153,982	(144,237)
(Decrease)/increase in creditors	(320,299)	6,979
Cash generated from/(absorbed by) operations	<u>176,536</u>	<u>(468,775)</u>

23 Analysis of changes in net funds

The charitable company had no material debt during the year.