

# NEWCASTLE CARERS

England & Wales · Charity number 1145373

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Other names    | CARERS CENTRE NEWCASTLE                                 |
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">07869359</a>                                |
| Registered     | 2012-01-10                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                   |
|---------|-----------------------------------------------------------------------------------|
| Address | Newcastle Carers Centre<br>135-139 Shields Road<br>Newcastle Upon Tyne<br>NE6 1DN |
| Phone   | 01912755060                                                                       |
| Email   | <a href="mailto:info@newcastlecarers.org.uk">info@newcastlecarers.org.uk</a>      |
| Website | <a href="http://www.newcastlecarers.org.uk">www.newcastlecarers.org.uk</a>        |

## Activities

**Objects:** THE CHARITY'S OBJECTS ARE—(A) TO RELIEVE THE CHARITABLE NEEDS OF PEOPLE WHO ARE CARERS IN AND AROUND THE CITY OF NEWCASTLE UPON TYNE, PARTICULARLY THROUGH THE PROVISION OF ADVICE, INFORMATION, ADVOCACY, TRAINING, COUNSELLING, SUPPORT, FRIENDSHIP AND SUCH OTHER ACTIVITIES AS THE TRUSTEES SHALL FROM TIME TO TIME THINK FIT; (B) TO ADVANCE EDUCATION CONCERNING CARING AMONGST CARERS, THE PUBLIC, AND PROFESSIONAL AND STATUTORY AUTHORITIES.

**Activities:** Services for carers include advocacy, counselling, carer support groups, applying for grants, complementary therapies, training, referrals, information giving, future planning, mediation and support. Services are delivered in the way that best suits the individual carer. We also advance education concerning carers among the public, and among private, statutory and voluntary sector organisations.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** LOCAL
- Newcastle Upon Tyne City

## Finances

| Period end | Income     | Expenditure | Assets   | Employees |
|------------|------------|-------------|----------|-----------|
| 2025-03-31 | £1,303,566 | £1,406,268  | £538,836 | 32        |
| 2024-03-31 | £1,177,781 | £1,134,499  | £641,538 | 23        |
| 2023-03-31 | £920,226   | £1,004,902  | £598,256 | 23        |
| 2022-03-31 | £842,282   | £860,798    | £682,932 | 24        |
| 2021-03-31 | £895,182   | £719,001    | £701,448 | 18        |

## Trustees

| Name                         | Role  | Appointed  |
|------------------------------|-------|------------|
| <b>Mary Katherine Youngs</b> | Chair | 2019-11-18 |
| Amber Jade Jasmine Anderson  |       | 2018-12-13 |
| Bridget Hamilton             |       | 2022-11-21 |
| Bridget Thirsk               |       | 2022-11-21 |
| Catherine Winfield           |       | 2025-11-04 |
| David Wilkinson              |       | 2025-11-04 |
| Dean James Phythian          |       | 2019-11-18 |
| Rachel Louise Brown          |       | 2022-11-21 |
| Very Rev'd Lee Batson        |       | 2025-11-04 |
| Victoria Fleming             |       | 2025-11-04 |

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# Accounts

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**Registered number: 07869359**

**Charity number: 1145373**

## **Newcastle Carers**

**(A company limited by guarantee)**

**Annual Report**

**31 March 2025**

# Newcastle Carers

(A company limited by guarantee)

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# **Newcastle Carers**

(A company limited by guarantee)

## **Reference and administrative details** **Year ended 31 March 2025**

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### **Trustees**

A Anderson  
R Brown  
B Hamilton  
D Phythian  
B Thirsk  
M K Youngs

### **Company registered number**

07869359

### **Charity registered number**

1145373

### **Registered office**

135-139 Shields Road  
Newcastle upon Tyne  
NE6 1DN

### **Independent auditor**

UNW LLP  
Chartered Accountants  
Citygate  
St James' Boulevard  
Newcastle upon Tyne  
NE1 4JE

### **Bankers**

Virgin Money  
Sunderland  
SR43 4JB

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report

Year ended 31 March 2025

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The trustees present their annual report together with the audited financial statements of the charity for the 1 April 2024 to 31 March 2025. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### Objectives and activities

#### ● Policies and objectives

Newcastle Carers is an independent charity supporting adults, children and young people who care for someone living in Newcastle upon Tyne. We provide support to unpaid carers who care for a family member or friend who is ill, disabled or has mental health or substance misuse problems. Our service is free, confidential and non-judgemental, helping carers to find ways to make their situation easier. We act as a hub for carers in Newcastle, offering information and support throughout the caring journey.

We are the Newcastle network partner of Carers Trust, a national charity which works to improve support, services and recognition for any unpaid carer in the UK. We are also an affiliated member of Carers UK, a national UK membership charity who provide a support network for UK carers.

Our mission is to improve the quality of life for carers in Newcastle, and to tackle the inequalities that carers face.

### Achievements and performance

#### ● Review of activities

Anyone can become a carer. Sometimes it's overnight, through sudden illness or injury, or it can be a gradual process as someone's condition deteriorates. It can be a lifetime commitment.

We support unpaid carers of all ages in Newcastle to improve their quality of life and to overcome the challenges they face. The carers we work with reflect the diversity of communities and circumstances of the residents of the city. The following is a summary of some key developments and work carried out during the year.

### Key figures

During the year 2024/25:

- 5,067 (2024: 7,455) adult carers were in contact with Newcastle Carers. The lower figure is due to an audit that took place over this period, ensuring former carers are excluded from figures.
- 382 (2024: 303) young carers (aged 5-18) and their families were supported.
- 168 (2024: 145) young carers and 863 (2024: 859) adult carers registered with the charity during the year.
- 628 (2024: 508) carers were awarded a grant from the Carers Wellbeing Fund

These figures relate to current clients who are registered with the charity and do not include information on general enquiries from carers who are not registered, or from professionals (unless they relate to a specific client).

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2025

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### Achievements and performance (continued)

#### Our Services

**Young carers** deserve the same opportunities as all children. We aim to reduce the negative impact of their caring role and preferably eliminate it using a whole-family approach. Dedicated Young Carers Workers undertake statutory Young Carers Assessments and complex casework as part of our commissioned contract. Funding from other sources, including grants and donations, has enabled us to develop regular groups and holiday activities for young carers, providing peer support and a step-up, step-down approach to more intensive support. Highlights this year include an enriching programme of activities including forest school, surfing, horse-riding and circus skills. There were two residential opportunities over the last year; The Old Vicarage in Richmond and a regional residential to Peat Rigg where young carers from across the region came together to have some fun and time away from their caring responsibilities. Another particular highlight over the last year was hosting a round table event to mark Young Carers Action Day. A group of young people came face to face with decision makers from social care, education and local government, to share their experiences and pose some questions designed to shape and influence future support for young carers

Our established and successful service for **young adult carers** provides transition assessments, one-to-one information, advice and support and regular group/peer support sessions planned by the young people. Highlights this year include trips to Beamish, the Victoria Tunnel and the Northern Lights Christmas display at Exhibition Park. A young adult carer had the amazing opportunity to speak at the North East Youth Symposium, sharing her experiences of being a young carer and what earlier identification would have meant for her and her family. Her incredible speech sparked positive discussion and an invitation from BBC Radio Newcastle to further represent young carers and share her experiences.

In addition, young carers and young adult carers received free activities tickets via Newcastle City Council's Evry Plan including trips to sports events and concerts. Young adult carers also benefitted greatly from a partnership with Evry and Nexus, offering free travel passes to 16-25 year olds with a caring role.

**Adult carers** need support to feel confident in their day-to-day role, as well as information and advice to "navigate the system" and ensure they get the support that they and the person they care for are entitled to. They also need support to help them achieve a balance between looking after themselves and looking after someone else healthily and sustainably. We offer a comprehensive menu of support for carers with different needs, including a Carers Information Line, one-to-one appointments at a place and time to suit the carers needs, Counselling and Complementary Therapy.

Central to our success is partnership work with schools, colleges, universities, the DWP, GP practices, hospitals, social care services, employers and many third-sector organisations, to increase awareness, promote good practice and encourage referrals into our service.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2025

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### Achievements and performance (continued)

#### Case Study

Rahul\* cares for his wife who suffered a stroke; she was left experiencing difficulties with her mobility, communication and memory. Rahul also faces his own health challenges as he struggles with anxiety and finds it hard leaving the home.

Rahul was referred to us by adult social care. We contacted him within 48 hours of the referral being received and straight away, within the first call, he shared that the cheery voice at the other end of the phone helped to put him at ease and gave him the confidence to share his circumstances. Our skilled Carers Information and Advice Worker used our Outcome Ladder monitoring tool to explore Rahul's situation through a supportive conversation, listening to his experiences and gaining a deep understanding of the issues he was experiencing. Rahul shared that he was struggling to find time for himself, his mood was low, and he found it hard to manage the home. The home was no longer suitable for their needs and Rahul didn't know how to get adaptations or secure alternative housing.

Our team supported Rahul, providing information at the right pace and place, tailored to suit his needs. Our work helped him to:

- Liaise with all of the services involved, helping Rahul to understand the roles of different professionals and ensuring that all professionals involved recognised his caring situation.
- Help to complete housing paperwork, resulting in a move from housing band D to band B.
- Rahul gained greater knowledge about his options in relation to housing and care, helping him to make informed decisions about his future.
- Emotional support was provided, helping Rahul to overcome challenges and have confidence in his decisions.

Rahul shared that the support he received from Newcastle Carers was transformative, we felt like a regular and accessible service, and knew he could be in regular contact if he ever needed anything. He shared that he "doesn't feel forgotten" as our team follow up with him at agreed times and he was able to overcome his anxieties and contact us himself as he built up a trusted relationship with the team. Our work supported Rahul to feel confident and informed in his caring role, this also ensured his wife got the support that she needed as he was able to understand and coordinate the services that she needed.

*\*Name has been changed for confidentiality.*

#### ● Organisational update

We launched our five year strategy, giving the organisation clear direction in helping us to meet our vision, purpose and aims. The strategy was developed with intensive consultation with all stakeholders including staff, trustees, partner organisations and most importantly Carers themselves. The strategy focuses on three core strategic objectives: To be a strong foundation with stability and consistency; To be a safe space where individual carers can navigate their journey; To create a presence so carers can be identified, seen and heard. The strategy has been worked down into annual operational planning led by each of the organisations teams, ensuring a lasting and joined up impact.

We were winners of the North East Charity Awards 2024 in the category of Outstanding Contribution to Social Change due to our innovative work raising awareness of young carers, young adult carers and carers from asylum seeking and refugee communities.

We launched an Outcome Ladder monitoring tool allowing us to effectively monitor the impact of the work that we do. This conversational tool helps carers to see the distance that they have travelled over their time working with us, helping us to demonstrate the importance of our work.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2025

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### Financial review

#### • Financial performance

Income for the year amounted to £1,303,566, an increase of £125,785 from the prior year. The majority of this increase is due to additional grants being awarded and higher donations than the prior year.

Overall the trustees are satisfied with both the result for the year and the year end financial position, in what continues to be a challenging economic climate. The trustees continue to designate funds to protect and strengthen the charity as we recover from the pandemic. Details of designated funds can be found in note 14.

#### • Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in note 2.2 of the accounting policies.

#### • Reserves policy

Reserves are maintained at a level that ensures that Newcastle Carers core activities are able to continue during a period of unforeseen difficulty. The trustees believe that the minimum level of the EOR (the "Emergency Operating Reserve" - EOR) should be the equivalent to four months of budgeted operating costs for the following financial year.

The figure is calculated and reviewed annually and has been identified following consideration of the main financial risks to the charity. The EOR should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities. Therefore, based on the 2025/26 budget the target free reserves is £330,000 (2024/25: £326,000).

The fund balances carried forward at 31 March 2025 show a total of £538,836. Of these funds £109,912 are restricted funds. The unrestricted funds total £428,924; excluding balances tied up in restricted and designated funds (excluding the EOR) and fixed assets the charity's total free reserves stand at £285,149. Therefore, the charity has a shortfall to the reserves target of £44,851 (2025: £29,679).

The increased gap between the target free reserves and the actual total free reserves in the year is caused by a significant investment in fixed assets in the year of £14,450 as well as the increasing cost pressures resulting from inflation. Newcastle Carers will look to build the EOR to the desired level over the next few years as circumstances and financial performance allows.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2025

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### Structure, governance and management

#### • Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 2 December 2011.

The principal objects of Newcastle Carers are:

(a) to relieve the charitable needs of adults and young people who are carers in and around the City of Newcastle upon Tyne, particularly through the provision of advice, information, advocacy, training, counselling, support, friendship and such other activities as the trustees shall from time to time think fit.

(b) to advance education concerning caring amongst carers, the public, and professional and statutory authorities.

#### • Methods of appointment or election of trustees

Trustees are appointed through a process that is open and transparent and takes account of the equalities and diversity policy. A job description and person specification for the role of trustee is agreed and a recruitment pack developed. The post is advertised widely to attract applicants with the relevant skills and experience. All those making an application, and meeting the eligibility criteria, are invited to a first meeting with the Chief Executive and nominated trustees.

In the next stage of the recruitment process candidates are invited to attend a trustee meeting as a guest, to meet other trustees and experience how the Board works. At the following board/general meeting successful candidates will either be co-opted to the Board (by a vote of the trustees) or elected to the Board (by the membership at a general meeting.) Co-opted trustees serve until the next AGM, when they must either stand for election by the membership or stand down.

#### • Organisational structure and decision-making policies

The board of trustees meet bi-monthly, with additional meetings arranged when necessary. Officers are appointed at the first board meeting following the Annual General Meeting.

The board nominates individual trustees to undertake specific tasks, for example as lead on GDPR and data security, to advise and assist with policies and procedures, or to support recruitment of staff and trustees.

Day-to-day management of the charity is delegated to the Chief Executive.

#### • Risk management

The trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

#### • Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regards to the Charity Commission's general guidance on public benefit when reviewing Newcastle Carers aims and objectives and in planning the future activities. In particular the trustees considered how planned activities would contribute to the aims and objectives they had set.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2025

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### Plans for future periods

In February 2025 we were invited to present at the Carers UK State of Caring Conference as an example of good practice in our work supporting carers to overcome barriers into employment, education and training.

The **Working for Carers Project** launched April 2024 in partnership with North Tyneside Carers Centre, Northumberland Carers and Newcastle Carers. The project, funded by the Government's UK Shared Prosperity Fund through the North of Tyne Combined Authority (now administered by the North East Combined Authority) included work with employers and carers in work as well as carers seeking employment. 196 organisations were supported and 140 carers started a job, work experience or volunteer role as a result of the project. The project will continue in 2025/26; the funding has been reduced yet the quality work will continue to positively impact carers, growing on this years success.

In 2025 Newcastle City Council and Newcastle Gateshead ICB will be launching the new tender for carer support in Newcastle; we are in consultation about this and are looking forward to progressing it over the coming months.

As we look to the future we are building on the successes of the previous year, focussing on improved processes internally and stronger relationships externally. We are exploring how we can utilise new technology to improve support for carers, including trialling new AI support models and supporting carers to be digitally active. We continue to review our data to ensure we are meeting the needs of carers with the greatest need.

### Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes 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. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2025

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### Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### Auditor

The auditor, UNW LLP, have indicated their willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees on 14 October 2025 and signed on their behalf by:



**M K Youngs**



## **Independent auditor's report to the members of Newcastle Carers**

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### **Opinion**

We have audited the financial statements of Newcastle Carers (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 the related notes, including a summary of 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, including its income and expenditure 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 United Kingdom, including the Financial Reporting Council'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.



## **Independent auditor's report to the members of Newcastle Carers (continued)**

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### **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, except to the extent otherwise explicitly stated in our report, 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.

### **Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes 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.



## **Independent auditor's report to the members of Newcastle Carers (continued)**

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### **Auditor's responsibilities for the audit of the financial statements**

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Extent to which our capable of detecting irregularities, including fraud**

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

We obtain and update our understanding of the charitable company, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the charitable company is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

Based on our understanding of the charitable company, we identified that the principal risks of non-compliance with laws and regulations related to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation, pension legislation and UK tax legislation. In addition, the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines and litigation. We considered the extent to which non-compliance with laws and regulations might have a material effect on the financial statements and we have assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

We also evaluated managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to posting inappropriate journal entries to manipulate financial results, management bias in accounting estimates, as well as improper income recognition which includes fraudulent posting of journal entries to income.

Audit procedures performed by the engagement team included:

- Inquiry of management and those charged with governance regarding actual and potential litigation or claims as well as whether they have knowledge of any actual, suspected or alleged fraud;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Reviewing meeting minutes to identify reported frauds and any potential non-compliance with laws and regulations;
- Identifying journal entries based on risk criteria and testing the identified entries to supporting documentation, in particular journal entries with unusual account combinations; and



## Independent auditor's report to the members of Newcastle Carers (continued)

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- Challenging assumptions and judgments made by management in their significant accounting estimates and evaluating whether there was any evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

### Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Anne Hallowell BSc DChA FCA (Senior Statutory Auditor)**  
**for and on behalf of UNW LLP, Statutory Auditor**  
Chartered Accountants  
Newcastle upon Tyne

14 October 2025

# Newcastle Carers

(A company limited by guarantee)

## Statement of financial activities (incorporating income and expenditure account) Year ended 31 March 2025

|                                    |             | Unrestricted funds<br>2025<br>£ | Designated funds<br>2025<br>£ | Restricted funds<br>2025<br>£ | Total funds<br>2025<br>£ | Total funds<br>2024<br>£ |
|------------------------------------|-------------|---------------------------------|-------------------------------|-------------------------------|--------------------------|--------------------------|
|                                    | <b>Note</b> |                                 |                               |                               |                          |                          |
| <b>Income from:</b>                |             |                                 |                               |                               |                          |                          |
| Donations and legacies             | 4           | 11,162                          | -                             | 474,444                       | 485,606                  | 368,065                  |
| Charitable activities              | 6           | 681,427                         | -                             | 126,559                       | 807,986                  | 790,133                  |
| Other trading activities           | 7           | 8,921                           | -                             | -                             | 8,921                    | 19,583                   |
| Investments                        | 8           | 1,053                           | -                             | -                             | 1,053                    | -                        |
| <b>Total income</b>                |             | <b>702,563</b>                  | <b>-</b>                      | <b>601,003</b>                | <b>1,303,566</b>         | <b>1,177,781</b>         |
| <b>Expenditure on:</b>             |             |                                 |                               |                               |                          |                          |
| Raising funds                      |             | 2,563                           | -                             | -                             | 2,563                    | 1,453                    |
| Charitable activities              | 9           | 733,474                         | 71,092                        | 599,139                       | 1,403,705                | 1,133,046                |
| <b>Total expenditure</b>           |             | <b>736,037</b>                  | <b>71,092</b>                 | <b>599,139</b>                | <b>1,406,268</b>         | <b>1,134,499</b>         |
| <b>Net (expenditure)/income</b>    |             | <b>(33,474)</b>                 | <b>(71,092)</b>               | <b>1,864</b>                  | <b>(102,702)</b>         | <b>43,282</b>            |
| Transfers between funds            | 14          | 30,206                          | (30,568)                      | 362                           | -                        | -                        |
| <b>Net movement in funds</b>       |             | <b>(3,268)</b>                  | <b>(101,660)</b>              | <b>2,226</b>                  | <b>(102,702)</b>         | <b>43,282</b>            |
| <b>Reconciliation of funds:</b>    |             |                                 |                               |                               |                          |                          |
| Total funds brought forward        |             | 3,268                           | 530,584                       | 107,686                       | 641,538                  | 598,256                  |
| Net movement in funds              |             | (3,268)                         | (101,660)                     | 2,226                         | (102,702)                | 43,282                   |
| <b>Total funds carried forward</b> |             | <b>-</b>                        | <b>428,924</b>                | <b>109,912</b>                | <b>538,836</b>           | <b>641,538</b>           |

The notes on pages 16 to 33 form part of these financial statements.

# Newcastle Carers

(A company limited by guarantee)

## Balance sheet

As at 31 March 2025

|                                                | Note | 2025<br>£             | 2024<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 11   | 14,851                | 6,947                 |
|                                                |      | <u>14,851</u>         | <u>6,947</u>          |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 12   | 99,217                | 23,445                |
| Short term cash deposits                       |      | 44,250                | -                     |
| Cash at bank and in hand                       |      | 469,567               | 709,259               |
|                                                |      | <u>613,034</u>        | <u>732,704</u>        |
| Creditors: amounts falling due within one year | 13   | (89,049)              | (98,113)              |
| <b>Net current assets</b>                      |      | <u>523,985</u>        | <u>634,591</u>        |
| <b>Total net assets</b>                        |      | <u><u>538,836</u></u> | <u><u>641,538</u></u> |
| <br>                                           |      |                       |                       |
| Restricted funds                               | 14   | 109,912               | 107,686               |
| Unrestricted funds                             |      |                       |                       |
| Designated funds                               | 14   | 428,924               | 530,584               |
| General funds                                  | 14   | -                     | 3,268                 |
|                                                |      | <u>428,924</u>        | <u>533,852</u>        |
| <b>Total funds</b>                             |      | <u><u>538,836</u></u> | <u><u>641,538</u></u> |

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 14 October 2025 and signed on their behalf by:



**A Anderson**

Company registered number: 07869359

# Newcastle Carers

(A company limited by guarantee)

## Statement of cash flows Year ended 31 March 2025

|                                                         | Note | 2025<br>£ | 2024<br>£ |
|---------------------------------------------------------|------|-----------|-----------|
| <b>Cash flows from operating activities</b>             |      |           |           |
| Net cash used in operating activities                   | 16   | (180,992) | (60,821)  |
| <b>Cash flows from investing activities</b>             |      |           |           |
| Purchase of tangible fixed assets                       |      | (14,450)  | (4,006)   |
| <b>Net cash used in investing activities</b>            |      | (14,450)  | (4,006)   |
| <b>Change in cash and cash equivalents in the year</b>  |      | (195,442) | (64,827)  |
| Cash and cash equivalents at the beginning of the year  |      | 709,259   | 774,086   |
| <b>Cash and cash equivalents at the end of the year</b> | 17   | 513,817   | 709,259   |

The notes on pages 16 to 33 form part of these financial statements

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

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### 1. General information

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Newcastle Carers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

#### 2.2 Going concern

The financial statements have been prepared on a going concern basis.

The trustees have considered the risks and all factors they believe might reasonably impact upon the future outlook of the charity.

The charity has an ongoing contract with Newcastle City Council and the North East and North Cumbria Integrated Care Board for Carers Services in Newcastle upon Tyne, this has been extended and now runs until 31 March 2026. In the event that the contract is not renewed beyond this date, the trustees have a reasonable expectation that the charity will continue although may operate on a smaller scale.

The trustees have assessed the charity's financial position, including scenario analysis, reviewed budgets, cash flow forecasts, reserves levels, and expected income for a period of at least 12 months from the date of approval of these financial statements. The charity has a relatively low fixed cost base and adequate resources to continue in operational existence for the foreseeable future.

Accordingly, the trustees confirm that they believe it is appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

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### 2. Accounting policies (continued)

#### 2.3 Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the relevant events. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 2.4 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity, including those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

|                               |                              |
|-------------------------------|------------------------------|
| Short-term leasehold property | - over the life of the lease |
| Office equipment              | - 25%                        |
| Computer equipment            | - 33%                        |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

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### 2. Accounting policies (continued)

#### 2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Short term cash deposits includes investments with a maturity date of three months or more from the date of acquisition or opening of the deposit or similar account.

#### 2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

#### 2.9 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

#### 2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

#### 2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

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### 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In preparing these financial statements the trustees do not consider there were any significant areas of judgment that were required in applying the company's accounting policies as set out above.

### 4. Income from donations and legacies

|                                                       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 5,613                              | 2,592                            | 8,205                       |
| Grants (see note 5)                                   | -                                  | 471,852                          | 471,852                     |
| Fees, events contributions and other voluntary income | 5,549                              | -                                | 5,549                       |
| <b>Total 2025</b>                                     | <b>11,162</b>                      | <b>474,444</b>                   | <b>485,606</b>              |

|                                                       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 23,769                             | 73,838                           | 97,607                      |
| Grants (see note 5)                                   | 1,130                              | 248,359                          | 249,489                     |
| Fees, events contributions and other voluntary income | 18,969                             | 2,000                            | 20,969                      |
| <b>Total 2024</b>                                     | <b>43,868</b>                      | <b>324,197</b>                   | <b>368,065</b>              |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 5. Grants

|                                                                                   | 2025<br>£      | 2024<br>£      |
|-----------------------------------------------------------------------------------|----------------|----------------|
| Awards for All                                                                    | 19,030         | -              |
| Ballinger Charitable Trust                                                        | 20,000         | 20,000         |
| Barbour Foundation                                                                | 7,000          | -              |
| CABWI                                                                             | 35,000         | 35,000         |
| Carers Cost of Living Fund                                                        | -              | 50,000         |
| Carers Trust: Making Carers Count                                                 | 806            | 71,874         |
| Carers Trust                                                                      | 20,457         | -              |
| Children In Need                                                                  | -              | 26,642         |
| Community Foundation (Newcastle Culture Bid)                                      | 11,586         | -              |
| LGA Foundation                                                                    | -              | 10,000         |
| Mazars                                                                            | -              | 10,000         |
| Mercers                                                                           | 21,973         | -              |
| NHS North East and North Cumbria: Core20PLUS5                                     | 8,333          | -              |
| North East Combined Authority: Regional Work                                      | 20,000         | -              |
| North of Tyne CombinedAuthority/North East Combined Authority: Working for Carers | 228,972        | -              |
| North of Tyne Small Grants                                                        | 45,088         | 2,343          |
| Sir James Knott Trust                                                             | 10,000         | 10,000         |
| The Joicey Trust                                                                  | -              | 3,000          |
| Time for Me - Carers Trust                                                        | 10,000         | -              |
| Other Small Grants                                                                | 13,607         | 10,630         |
|                                                                                   | <b>471,852</b> | <b>249,489</b> |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 6. Income from charitable activities

|                                                             | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|-------------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Contract - NHS North East and Cumbria Integrated Care Board | 681,427                            | 126,559                          | 807,986                     |
|                                                             |                                    |                                  |                             |
|                                                             | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
| Contract - NHS North East and Cumbria Integrated Care Board | 621,709                            | 168,424                          | 790,133                     |

### 7. Income from other trading activities

|                      | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|----------------------|------------------------------------|-----------------------------|-----------------------------|
| Miscellaneous income | 8,921                              | 8,921                       | 496                         |
| Insurance income     | -                                  | -                           | 19,087                      |
|                      | 8,921                              | 8,921                       | 19,583                      |

### 8. Investment income

|                   | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest received | 1,053                              | 1,053                       | -                           |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 9. Analysis of expenditure by activities

|                            | Activities<br>undertaken<br>directly<br>2025<br>£ | Support<br>costs<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|----------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Support services to carers | 1,179,438                                         | 224,267                       | <b>1,403,705</b>            |

|                            | Activities<br>undertaken<br>directly<br>2024<br>£ | Support<br>costs<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|----------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Support services to carers | 924,371                                           | 208,675                       | 1,133,046                   |

### Analysis of direct costs

|                                        | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|----------------------------------------|-----------------------------|-----------------------------|
| Wages and salaries (see note 10)       | <b>925,552</b>              | 617,004                     |
| Project costs                          | <b>44,801</b>               | 69,389                      |
| Client related expenditure             | <b>205,348</b>              | 232,853                     |
| Complimentary therapy additional costs | <b>3,207</b>                | 4,571                       |
| Volunteer costs                        | <b>530</b>                  | 554                         |
|                                        | <b>1,179,438</b>            | 924,371                     |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 9. Analysis of expenditure by activities (continued)

#### Analysis of support costs

|                                  | <b>Total<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|----------------------------------|---------------------------------------|---------------------------------------|
| Wages and salaries (see note 10) | <b>71,219</b>                         | 38,836                                |
| Depreciation                     | <b>6,546</b>                          | 3,359                                 |
| Administrative costs             | <b>132,417</b>                        | 152,293                               |
| Legal and professional fees      | <b>7,585</b>                          | 8,437                                 |
| Audit and tax fees               | <b>6,500</b>                          | 5,750                                 |
|                                  | <b>224,267</b>                        | 208,675                               |

### 10. Staff costs

|                       | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|-----------------------|-------------------|-------------------|
| Wages and salaries    | <b>893,695</b>    | 591,200           |
| Social security costs | <b>78,041</b>     | 46,899            |
| Other pension costs   | <b>25,035</b>     | 17,741            |
|                       | <b>996,771</b>    | 655,840           |

The average number of persons employed by the charity during the year was as follows:

| <b>2025<br/>No.</b> | <b>2024<br/>No.</b> |
|---------------------|---------------------|
| <b>32</b>           | 23                  |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 10. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The average number of employees, calculated on a full-time equivalent basis, was 31 (2024: 18).

No trustees were entitled to, or received, any remuneration or any other benefits for services during 2024 (2024: £nil) and expenses of £nil (2024: £383) were incurred by or reimbursed to no trustees (2024: 1).

Key management personnel are deemed to be those having authority and responsibility delegated to them by the trustees for planning, directing and controlling the activities of the charity. During 2024/25 they are:

Luke Bramhall  
Claire Briston  
Elizabeth Fletcher

The total employee benefits of the key management personnel of the charity were £139,209 (2024: £88,238), of which £nil (2024: £40,821) relates to consultancy costs not included within staff costs.

### 11. Tangible fixed assets

|                          | Short-term<br>leasehold<br>property<br>£ | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|--------------------------|------------------------------------------|--------------------------|----------------------------|------------|
| <b>Cost or valuation</b> |                                          |                          |                            |            |
| At 1 April 2024          | 43,658                                   | 8,788                    | 30,180                     | 82,626     |
| Additions                | -                                        | -                        | 14,450                     | 14,450     |
| At 31 March 2025         | 43,658                                   | 8,788                    | 44,630                     | 97,076     |
| <b>Depreciation</b>      |                                          |                          |                            |            |
| At 1 April 2024          | 40,874                                   | 7,479                    | 27,326                     | 75,679     |
| Charge for the year      | 696                                      | 731                      | 5,119                      | 6,546      |
| At 31 March 2025         | 41,570                                   | 8,210                    | 32,445                     | 82,225     |
| <b>Net book value</b>    |                                          |                          |                            |            |
| At 31 March 2025         | 2,088                                    | 578                      | 12,185                     | 14,851     |
| At 31 March 2024         | 2,784                                    | 1,309                    | 2,854                      | 6,947      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 12. Debtors

|                                | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 1,450         | 17,378        |
| Other debtors                  | 70,788        | 263           |
| Prepayments and accrued income | 26,979        | 5,804         |
|                                | <u>99,217</u> | <u>23,445</u> |

### 13. Creditors: amounts falling due within one year

|                                    | 2025<br>£     | 2024<br>£     |
|------------------------------------|---------------|---------------|
| Bank overdrafts                    | -             | 428           |
| Trade creditors                    | 12,882        | 6,064         |
| Other taxation and social security | 26,375        | 24,023        |
| Other creditors                    | 27,301        | 17,681        |
| Accruals and deferred income       | 22,491        | 49,917        |
|                                    | <u>89,049</u> | <u>98,113</u> |

|                                        | 2025<br>£     | 2024<br>£     |
|----------------------------------------|---------------|---------------|
| <b>Deferred income</b>                 |               |               |
| Deferred income at 1 April             | 25,054        | 16,651        |
| Resources deferred during the year     | 4,118         | 25,054        |
| Amounts released from previous periods | (15,824)      | (16,651)      |
| <b>Deferred income at 31 March</b>     | <u>13,348</u> | <u>25,054</u> |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 14. Statement of funds

#### Statement of funds - current year

|                                 | Balance at 1<br>April 2024<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2025<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                          |                                     |
| Business Development            | 150,639                         | -              | (71,092)         | -                        | 79,547                              |
| Emergency Operating Reserve     | 300,000                         | -              | -                | -                        | 300,000                             |
| Ethical Employer                | 79,945                          | -              | -                | (30,568)                 | 49,377                              |
|                                 | <u>530,584</u>                  | <u>-</u>       | <u>(71,092)</u>  | <u>(30,568)</u>          | <u>428,924</u>                      |
| <b>General funds</b>            |                                 |                |                  |                          |                                     |
| General funds                   | <u>3,268</u>                    | <u>702,563</u> | <u>(736,037)</u> | <u>30,206</u>            | <u>-</u>                            |
| <b>Total unrestricted funds</b> | <u>533,852</u>                  | <u>702,563</u> | <u>(807,129)</u> | <u>(362)</u>             | <u>428,924</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 14. Statement of funds (continued)

|                                                                                             | Balance at 1<br>April 2024<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2025<br>£ |
|---------------------------------------------------------------------------------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                                     |                                 |                  |                    |                          |                                     |
| Awards for All - National Lottery<br>Community Fund                                         | -                               | 19,030           | (5,991)            | -                        | 13,039                              |
| Ballinger Charitable Trust                                                                  | 2,565                           | 20,000           | (20,018)           | -                        | 2,547                               |
| Barbour Foundation                                                                          | -                               | 7,000            | (5,250)            | -                        | 1,750                               |
| CABWI Awarding Body: Life<br>long learning and<br>development fund                          | -                               | 35,000           | (36,074)           | -                        | (1,074)                             |
| Carers Wellbeing Fund                                                                       | 24,377                          | 126,559          | (131,094)          | -                        | 19,842                              |
| Community Foundation North<br>East: Newcastle Culture<br>Investment Fund                    | -                               | 11,586           | (7,102)            | -                        | 4,484                               |
| Complementary Therapy<br>Service                                                            | 17,253                          | -                | (17,500)           | 247                      | -                                   |
| LGA Foundation                                                                              | 10,000                          | -                | (10,115)           | 115                      | -                                   |
| Mercers (Groups Worker)                                                                     | -                               | 21,973           | (14,062)           | -                        | 7,911                               |
| Newcastle City Council: Carers<br>Week                                                      | 2,297                           | -                | (437)              | -                        | 1,860                               |
| Newcastle City Council: CWF<br>Clawback                                                     | 21,995                          | -                | (9,322)            | -                        | 12,673                              |
| NHS England: Core20PLUS5                                                                    | -                               | 8,333            | (8,765)            | 432                      | -                                   |
| North East Combined Authority:<br>Regional Work                                             | -                               | 20,000           | -                  | -                        | 20,000                              |
| North East Combined Authority:<br>Small Grant Programme                                     | 1,375                           | 45,088           | (50,230)           | -                        | (3,767)                             |
| North of Tyne Combined<br>Authority/North East<br>Combined Authority: Working<br>for Carers | (100)                           | 228,972          | (228,872)          | -                        | -                                   |
| Sir James Knott Trust                                                                       | 6,600                           | 10,000           | (5,822)            | -                        | 10,778                              |
| Time for Me - Carers Trust                                                                  | -                               | 10,000           | (9,233)            | (767)                    | -                                   |
| Adult and Young Carer General<br>Donations                                                  | 19,633                          | 42               | (1,497)            | (1,053)                  | 17,125                              |
| Other small grants                                                                          | 1,691                           | 37,420           | (37,755)           | 1,388                    | 2,744                               |
|                                                                                             | <b>107,686</b>                  | <b>601,003</b>   | <b>(599,139)</b>   | <b>362</b>               | <b>109,912</b>                      |
| <b>Total of funds</b>                                                                       | <b>641,538</b>                  | <b>1,303,566</b> | <b>(1,406,268)</b> | <b>-</b>                 | <b>538,836</b>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 14. Statement of funds (continued)

#### Statement of funds - prior year

|                                 | Balance at<br>1 April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2024<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                          |                                     |
| Business Development            | 173,717                         | -              | (26,432)         | 3,354                    | 150,639                             |
| Emergency Operating Reserve     | 297,000                         | -              | -                | 3,000                    | 300,000                             |
| Ethical Employer                | 86,945                          | -              | (8,160)          | 1,160                    | 79,945                              |
|                                 | <u>557,662</u>                  | <u>-</u>       | <u>(34,592)</u>  | <u>7,514</u>             | <u>530,584</u>                      |
| <b>General funds</b>            |                                 |                |                  |                          |                                     |
| General funds                   | <u>1,016</u>                    | <u>685,160</u> | <u>(671,399)</u> | <u>(11,509)</u>          | <u>3,268</u>                        |
| <b>Total unrestricted funds</b> | <u>558,678</u>                  | <u>685,160</u> | <u>(705,991)</u> | <u>(3,995)</u>           | <u>533,852</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 14. Statement of funds (continued)

|                                                                                             | Balance at<br>1 April 2023<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2024<br>£ |
|---------------------------------------------------------------------------------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                                     |                                 |                  |                    |                          |                                     |
| Ballinger Charitable Trust                                                                  | -                               | 20,000           | (17,435)           | -                        | 2,565                               |
| CABWI Awarding Body: Life<br>long learning and<br>development fund                          | -                               | 35,000           | (35,000)           | -                        | -                                   |
| Carers Trust: Making Carers<br>Count                                                        | 15,861                          | 71,874           | (88,095)           | 360                      | -                                   |
| Carers Wellbeing Fund                                                                       | 3,959                           | 168,424          | (120,631)          | (27,375)                 | 24,377                              |
| Children in Need                                                                            | 5,155                           | 26,642           | (31,797)           | -                        | -                                   |
| Complementary Therapy<br>Service                                                            | (575)                           | 51,588           | (33,760)           | -                        | 17,253                              |
| Joicey Trust                                                                                | -                               | 3,000            | (3,000)            | -                        | -                                   |
| LGA Foundation                                                                              | 10,000                          | 10,000           | (10,000)           | -                        | 10,000                              |
| Mazars                                                                                      | -                               | 10,000           | (10,000)           | -                        | -                                   |
| Newcastle City Council: Carers<br>Cost of Living Fund                                       | -                               | 50,000           | (50,200)           | 200                      | -                                   |
| Newcastle City Council: Carers<br>Week                                                      | 5,000                           | 2,000            | (6,703)            | 2,000                    | 2,297                               |
| Newcastle City Council: CWF<br>Clawback                                                     | -                               | -                | (3,380)            | 25,375                   | 21,995                              |
| The Newcastle Hospitals<br>Charity – Hospital Carer<br>Information and Advice<br>Worker     | -                               | -                | (3,435)            | 3,435                    | -                                   |
| North East Combined Authority:<br>Small Grant Programme                                     | -                               | 2,343            | (968)              | -                        | 1,375                               |
| North of Tyne Combined<br>Authority/North East<br>Combined Authority: Working<br>for Carers | -                               | -                | (100)              | -                        | (100)                               |
| Sir James Knott Trust                                                                       | -                               | 10,000           | (3,400)            | -                        | 6,600                               |
| Adult and Young Carer General<br>Donations                                                  | -                               | 22,250           | (2,617)            | -                        | 19,633                              |
| Other small grants                                                                          | 178                             | 9,500            | (7,987)            | -                        | 1,691                               |
|                                                                                             | <u>39,578</u>                   | <u>492,621</u>   | <u>(428,508)</u>   | <u>3,995</u>             | <u>107,686</u>                      |
| <b>Total of funds</b>                                                                       | <u>598,256</u>                  | <u>1,177,781</u> | <u>(1,134,499)</u> | <u>-</u>                 | <u>641,538</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

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### 14. Statement of funds (continued)

#### Designated Funds

##### **Business Development**

Funds from previous surpluses which have been allocated by the trustees to specific areas of business development, including rebranding, tender management support, etc. Over the life of the current contract we are investing in targeted support for data analysis, comms and marketing, finance and income generation.

##### **Emergency Operating Reserve**

Funds allocated by trustees representing the minimum level of reserves to be maintained, to cover four months of operation costs, costs arising from any reduction in operations and unplanned building repairs etc.

##### **Ethical Employer**

The trustees of Newcastle Carers recognise that the staff team are one of the charity's biggest assets. Our Ethical Employer Designated Fund protects our staff by fulfilling the following functions:

- As the contract is a fixed value with no guaranteed inflationary uplift it safeguards inflationary increases for our staff team in the later years of the contract.
- It allows some flexibility in the staffing structure, recognising the need to respond to needs and that any staff/skills shortages put pressure on staff and make service delivery of the core contract and other funded areas of work difficult.

#### Restricted Funds

##### **Awards for All National Lottery Community Fund**

Newcastle Carers received funding from Awards for All to support male carers for two years.

##### **Ballinger Charitable Trust**

This grant towards the running costs of the Young Carers Service contributed to the costs of a Young Carers Worker, supporting individual young carers as well as our junior young carers group.

##### **Barbour Foundation**

A grant from the Barbour Foundation provided funding for our young carers support groups and activities.

##### **CABWI Awarding Body: Life-long learning and development fund**

This three-year grant (£35,000 per year from May 2023 to April 2026) funded employability support for young adult and adult carers in Newcastle upon Tyne.

##### **Carers Wellbeing Fund**

Newcastle Carers administers the Carers Wellbeing Fund on behalf of NHS North East and North Cumbria Integrated Care Board and Newcastle City Council. The fund provides carers with the opportunity to access small grants. Monies carried forward are specifically for grants for carers.

##### **Community Foundation North East: Newcastle Culture Investment Fund**

Funding from the Community Foundation's Culture Investment Fund supported work supporting young adult carers aged 16-25, working in partnership with Mortal Fools Theatre Company.

##### **Complementary Therapy Service**

The income received this year is from a generous anonymous donor who supports the costs of the service.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

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### 14. Statement of funds (continued)

#### **LGA Foundation**

This two-year grant (£10,000 per year from February 2023 to January 2025) contributed generously to project core costs, to help reach more young and adult carers across the city.

#### **Mercers**

A grant from The Mercer's Company provided funds for targeted work with ethnically marginalised carers.

#### **Newcastle City Council: Carers Week**

Newcastle Carers were awarded a small amount from Newcastle City Council to provide a variety of events and activities for Carers Week in June. Additional funding for June 2025 is carried forward.

#### **Newcastle City Council: CWF Clawback**

In November 2022 there were significant unspent Carers Wellbeing Funds remaining, due to the impact of Covid on applications. Newcastle City Council agreed in September 2023 that this portion of the funds could be spent on carer awareness, identification, engagement, participation, and awareness-raising.

#### **NHS England: Core20PLUS5**

Newcastle Carers received funding from NHS England's Core20PLUS5 programme to undertake activities designed to reduce health inequalities for young carers.

#### **North East Combined Authority: Regional Partnership Work**

A grant from the North East Combined Authority funded Newcastle Carers to lead a pilot project working in partnership with six other organisations throughout the region (Carers Northumberland, Family Action, Groundworks, Carers Federation, North Tyneside Carers' Centre and Sunderland Carers) to develop a consistent approach to delivering services for young carers.

#### **North East Combined Authority: Small Grants Programme**

Newcastle Carers received 12-month funding to engage with economically inactive carers, funded by the Government's UK Shared Prosperity Fund through the North East Combined Authority, and administered by Rocket Science (UK) Ltd.

#### **North East Combined Authority: Working for Carers**

The Working for Carers project is a partnership between North Tyneside Carers' Centre, Carers Northumberland, and Newcastle Carers. It is funded by the Government's UK Shared Prosperity Fund through the North East Combined Authority.

#### **Sir James Knott Trust**

Newcastle Carers received two-year funding (from November 2023 to October 2025) towards the core costs of our young carers and young adult carers team. This allowed us to develop our non-statutory support for young people aged 14-25 who are identified as carers.

#### **Time for Me - Carers Trust**

This grant funded the provision of support, activities and peer-support for male carers by Newcastle Carers' wellbeing team.

#### **Adult and Young Carer General Donations**

The income received this year is from generous anonymous donors, who have requested their donations be spent supporting activities with young carers or adult carers.

#### **Other small grants**

All grants of £2,500 or less are included in this section.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 15. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

|                               | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 14,851                             | -                                | 14,851                      |
| Current assets                | 503,122                            | 109,912                          | 613,034                     |
| Creditors due within one year | (89,049)                           | -                                | (89,049)                    |
| <b>Total</b>                  | <b>428,924</b>                     | <b>109,912</b>                   | <b>538,836</b>              |

#### Analysis of net assets between funds - prior year

|                               | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 6,947                              | -                                | 6,947                       |
| Current assets                | 625,018                            | 107,686                          | 732,704                     |
| Creditors due within one year | (98,113)                           | -                                | (98,113)                    |
| <b>Total</b>                  | <b>533,852</b>                     | <b>107,686</b>                   | <b>641,538</b>              |

### 16. Reconciliation of net movement in funds to net cash flow from operating activities

|                                                                                | 2025<br>£        | 2024<br>£       |
|--------------------------------------------------------------------------------|------------------|-----------------|
| Net income/expenditure for the year (as per Statement of Financial Activities) | (102,702)        | 43,282          |
| <b>Adjustments for:</b>                                                        |                  |                 |
| Depreciation charges                                                           | 6,546            | 3,359           |
| Increase in debtors                                                            | (75,772)         | (13,498)        |
| Decrease in creditors                                                          | (9,064)          | (93,964)        |
| <b>Net cash used in operating activities</b>                                   | <b>(180,992)</b> | <b>(60,821)</b> |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2025

### 17. Analysis of cash and cash equivalents

|                          | 2025<br>£      | 2024<br>£      |
|--------------------------|----------------|----------------|
| Cash in hand             | 469,567        | 709,259        |
| Short term cash deposits | 44,250         | -              |
|                          | <u>469,567</u> | <u>709,259</u> |

### 18. Analysis of net debt

|                                     | At 1 April<br>2023<br>£ | Cash flows<br>£  | At 31 March<br>2024<br>£ |
|-------------------------------------|-------------------------|------------------|--------------------------|
| Cash at bank and in hand            | 709,259                 | (239,692)        | 469,567                  |
| Bank overdrafts repayable on demand | (428)                   | 428              | -                        |
| Short term cash deposits            | -                       | 44,250           | 44,250                   |
|                                     | <u>709,259</u>          | <u>(239,692)</u> | <u>469,567</u>           |

### 19. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £25,035 (2024: 17,741). Contributions totaling £6,721 (2024: £2,723) were payable to the fund at the balance sheet date and are included in creditors.

### 20. Operating lease commitments

At 31 March 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                                              | 2025<br>£     | 2024<br>£     |
|----------------------------------------------|---------------|---------------|
| Not later than 1 year                        | 10,250        | 10,250        |
| Later than 1 year and not later than 5 years | 10,250        | -             |
|                                              | <u>20,500</u> | <u>10,250</u> |

### 21. Related party transactions

In the prior year Bridget Hamilton, a trustee, provided a creative writing workshop for carers as part of her professional role as a writer. The cost of this workshop was £150 and the balance outstanding at 31 March 2024 was £nil.

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# Accounts

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**Registered number: 07869359**

**Charity number: 1145373**

# **Newcastle Carers**

**(A company limited by guarantee)**

## **Annual Report**

**31 March 2024**

# Newcastle Carers

(A company limited by guarantee)

## Contents

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# **Newcastle Carers**

(A company limited by guarantee)

## **Reference and administrative details** **Year ended 31 March 2024**

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### **Trustees**

A Anderson  
S R Bromhead (resigned 19 September 2023)  
R Brown  
B Hamilton  
D Phythian  
B Thirsk  
M K Youngs

### **Company registered number**

07869359

### **Charity registered number**

1145373

### **Registered office**

135-139 Shields Road  
Newcastle upon Tyne  
NE6 1DN

### **Independent auditor**

UNW LLP  
Chartered Accountants  
Citygate  
St James' Boulevard  
Newcastle upon Tyne  
NE1 4JE

### **Bankers**

Unity Trust Bank  
Birmingham  
B1 2HB

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report

Year ended 31 March 2024

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The trustees present their annual report together with the audited financial statements of the charity for the 1 April 2023 to 31 March 2024. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### Objectives and activities

#### ● Policies and objectives

Newcastle Carers is an independent charity supporting adults, children and young people who care for someone living in Newcastle upon Tyne. We provide support to unpaid carers who care for a family member or friend who is ill, disabled or has mental health or substance misuse problems. Our service is free, confidential and non-judgemental, helping carers to find ways to make their situation easier. We act as a hub for carers in Newcastle, offering information and support throughout the caring journey.

We are the Newcastle network partner of Carers Trust, a national charity which works to improve support, services and recognition for any unpaid carer in the UK. We are also an affiliated member of Carers UK, a national UK membership charity who provide a support network for UK carers.

Our mission is to improve the quality of life for carers in Newcastle, and to tackle the inequalities that carers face.

### Achievements and performance

#### ● Review of activities

Anyone can become a carer. Sometimes it's overnight, through sudden illness or injury, or it can be a gradual process as someone's condition deteriorates. It can be a lifetime commitment.

We support unpaid carers of all ages in Newcastle to improve their quality of life and to overcome the challenges they face. The carers we work with reflect the diversity of communities and circumstances of the residents of the city. The following is a summary of some key developments and work carried out during the year.

### Key figures

During the year 2023/24

- 7,455 (2023: 7,075) adult carers were in contact with Newcastle Carers.
- 303 (2023: 235) young carers (aged 5-18) and their families were supported.
- 145 (2023: 114) young carers and 859 (2023:690) adult carers registered with the charity during the year.
- 508 (2023: 435) carers were awarded a grant from the Carers Wellbeing Fund and 250 carers were awarded a one-off Cost of Living grant.
- 3 local GP surgeries received our Carer Friendly Surgery accreditation (bringing the total in the city to 8)
- 2 local schools received our Carer Friendly School accreditation (bringing the total in the city to 7)

*Note: These figures relate to current clients who are registered with the charity and do not include information on general enquiries from carers who are not registered, or from professionals (unless they relate to a specific client).*

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# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2024

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### Achievements and performance (continued)

#### Our Services

**Young carers** deserve the same opportunities as all children. We aim to reduce the negative impact of their caring role and preferably eliminate it using a whole-family approach. Dedicated Young Carers Workers undertake statutory Young Carers Assessments and complex casework as part of our commissioned contract. Funding from other sources, including grants and donations, has enabled us to develop regular groups and holiday activities for young carers, providing peer support and a step-up, step-down approach to more intensive support. Highlights this year include residentials, mental health first aid, forest school, Lego engineering and surfing.

Our established and successful service for **young adult carers** provides transition assessments, one-to-one information, advice and support and regular group/peer support sessions planned by the young people. Highlights this year include Barbie cinema trip, Beamish Christmas trip, Princes Trust and Carers Into Work event for Young Carers Action Day, and a residential in Richmond.

In addition, young carers and young adult carers received free activities tickets via Newcastle City Council's Evry Plan including trips to the Panto at Christmas and sports events.

**Adult carers** need support to feel confident in their day-to-day role, as well as information and advice to "navigate the system" and ensure they get the support that they and the person they care for are entitled to. They also need support to help them achieve a balance between looking after themselves and looking after someone else healthily and sustainably. We offer a comprehensive menu of support for carers with different needs, including a Carers Information Line, drop-in advice sessions across the city, one-to-one appointments, Counselling and Complementary Therapy.

Our restructure in January 2024 saw a dedicated Wellbeing Team Manager appointed to develop our ongoing groups and activities for carers, and this year we successfully secured funding for our Men's Group, BAME Women's Group and Wellbeing Activities including first aid, flower making and chocolate tasting.

We also offer specialist projects such as our **Asylum Seekers & Refugees project**. This three-year project, funded by Carers Trust - Making Carers Count, came to an end in March 2024, and we celebrated with the launch of a series of animations created by asylum seeker and refugee carers, sharing the work both locally and nationally. You can watch the animations at <https://www.newcastlecarers.org.uk/adult-carers-supporting-asylum-seekers-and-refugees/>

Central to our success is partnership work with schools, colleges, universities, the DWP, GP practices, hospitals, social care services, employers and many third-sector organisations, to increase awareness, promote good practice and encourage referrals into our service.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2024

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### Achievements and performance (continued)

#### Case Study

Pat\* supports a member of the family with severe addiction, resulting in the loss of some family income. Pat is supported by a family recovery service who informed them about Newcastle Carers, which led to telephoning our duty line.

We arranged an initial appointment and assessment, identifying the following priorities: Pat is holding down two jobs which is a direct result of the situation. They are in debt, struggling to pay bills and buy basics like food. Pat identified a need to communicate with the family member about the situation.

Pat was feeling under significant stress, exhausted and understandably worried. The feeling of being out of control was making Pat feel overwhelmed - not knowing what to do or where and how to start.

The carer needed practical help around several areas and information to guide making decisions. The following help/information were provided:

- Cost of Living Grant - £200
- Supported application to Carers Wellbeing Fund for a freezer, to minimize daily food shopping and reduce expense.
- Advised and encouraged to talk to mortgage provider as soon as possible.
- Information sent: Safeguarding Contact details, food bank information and StepChange debt charity contact.
- The carer was encouraged to have a discussion with the family recovery service about how to communicate to the family member.

In a follow-up appointment, Pat had acted on information provided:

Based on the advice of the family recovery service, the carer had an honest conversation with the family member, about accessing support for themselves and addressing finances. This has raised Pat's hope that the situation may start to improve.

Pat contacted StepChange debt charity and payment plans are in place to reduce debt and freeze interest payments. Financial advice was provided and a payment plan was implemented.

Following these positive steps, the carer discussed concerns over ongoing energy bills. Pat was given information from 'The Energy Doctor' and a referral form to consider using the energy services support with the City Council. The situation is ongoing and remains fragile, but Pat now feels supported and more in control.

*\*Name has been changed for confidentiality.*

#### ● Organisational changes

In September 2024 we welcomed Luke Bramhall as our new CEO, with Interim CEO Austin McNamara coordinating the handover process to ensure Luke got the best possible start. Following Luke's appointment, we completed a reorganisation process within the management of the service, enabling our team to grow to meet the increasing demand on our services. From January 2024 Claire Briston became our new Impact and Policy Director and Elizabeth Fletcher our new Operations Director, with six other staff promoted to begin training in a transitional phase into team manager/leader roles. The change of structure recognises the significant growth the charity has been through in recent years and will help us achieve our ambition to improve the lives of more carers in the future.

Luke built on the strategic work Austin had begun, and is leading a six-month consultation with carers, staff, Trustees and other stakeholders to develop a five-year strategy.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2024

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### Financial review

- **Financial performance**

Income for the year amounted to £1,177,781, an increase of £257,555 from the prior year. The majority of this increase is due to additional grants being awarded and higher donations than the prior year.

Overall the trustees are satisfied with both the result for the year and the year end financial position, in what continues to be a challenging economic climate. The trustees continue to designate funds to protect and strengthen the charity as we recover from the pandemic. Details of designated funds can be found in note 14.

- **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in note 2.2 of the accounting policies.

- **Reserves policy**

Reserves are maintained at a level that ensures that Newcastle Carers core activities are able to continue during a period of unforeseen difficulty. The trustees believe that the minimum level of the EOR (the "Emergency Operating Reserve" - EOR) should be the equivalent of four months' operating costs budgeted for the following financial year, plus an additional £50,000 for unexpected, large ad hoc costs such as repairs and maintenance.

The figure is calculated and reviewed annually and has been identified following consideration of the main financial risks to the charity. The EOR should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities. Therefore, based on the 2024/25 budget the target free reserves is £326,000 (2023/24: £320,000).

The fund balances carried forward at 31 March 2024 show a total of £641,538. Of these funds £107,686 are restricted funds. Excluding balances tied up in restricted and designated funds (excluding the EOR) and fixed assets the charity's total free reserves stand at £296,321. Therefore, the charity has a shortfall to the reserves target of £29,679 (2023: £28,284) and will look to build the EOR back up to desired level.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2024

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### Structure, governance and management

#### • Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 2 December 2011.

The principal objects of Newcastle Carers are:

(a) to relieve the charitable needs of adults and young people who are carers in and around the City of Newcastle upon Tyne, particularly through the provision of advice, information, advocacy, training, counselling, support, friendship and such other activities as the trustees shall from time to time think fit.

(b) to advance education concerning caring amongst carers, the public, and professional and statutory authorities.

#### • Methods of appointment or election of trustees

Trustees are appointed through a process that is open and transparent and takes account of the equalities and diversity policy. A job description and person specification for the role of trustee is agreed and a recruitment pack developed. The post is advertised widely to attract applicants with the relevant skills and experience. All those making an application, and meeting the eligibility criteria, are invited to a first meeting with the Chief Executive and nominated trustees.

In the next stage of the recruitment process candidates are invited to attend a trustee meeting as a guest, to meet other trustees and experience how the Board works. At the following board/general meeting successful candidates will either be co-opted to the Board (by a vote of the trustees) or elected to the Board (by the membership at a general meeting.) Co-opted trustees serve until the next AGM, when they must either stand for election by the membership or stand down.

#### • Organisational structure and decision-making policies

The board of trustees meet bi-monthly, with additional meetings arranged when necessary. Officers are appointed at the first board meeting following the Annual General Meeting.

The board nominates individual trustees to undertake specific tasks, for example as lead on GDPR and data security, to advise and assist with policies and procedures, or to support recruitment of staff and trustees.

Day-to-day management of the charity is delegated to the Chief Executive.

#### • Risk management

The trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

#### • Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regards to the Charity Commission's general guidance on public benefit when reviewing Newcastle Carers aims and objectives and in planning the future activities. In particular the trustees considered how planned activities would contribute to the aims and objectives they had set.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2024

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### Plans for future periods

In April 2024 we were invited to present at the International Young Carers Conference as an example of good practice in involving young carers and young adult carers in the design and delivery of support.

The Carers into Work project came to an end in March 2024, having been hugely successful and the hard work will continue as the partnership of North Tyneside Carers Centre, Northumberland Carers and Newcastle Carers were awarded funding for the Working for Carers Project which launched April 2024. The new project, funded by the Government's UK Shared Prosperity Fund through the North of Tyne Combined Authority (now administered by the North East Combined Authority) will include work with employers and carers in work as well as carers seeking employment.

We are a finalist for Social Action Award in the North East Charity Awards 2024, recognising our projects work giving carers a voice and a platform to share their experiences over many years. The awards will be held in September 2024.

We look forward to launching our five-year strategy, the expansion of our staff team and growing to meet the increasing needs of local carers.

### Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes 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. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2024

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### Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### Auditor

The auditor, UNW LLP, have indicated their willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees on 18 October 2024 and signed on their behalf by:



**M K Youngs**



## **Independent auditor's report to the members of Newcastle Carers**

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### **Opinion**

We have audited the financial statements of Newcastle Carers (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 the related notes, including a summary of 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, including its income and expenditure 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 United Kingdom, including the Financial Reporting Council'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.



## **Independent auditor's report to the members of Newcastle Carers (continued)**

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### **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, except to the extent otherwise explicitly stated in our report, 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.

### **Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes 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.



## **Independent auditor's report to the members of Newcastle Carers (continued)**

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### **Auditor's responsibilities for the audit of the financial statements**

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:

We identified areas of law and regulations that could reasonably be expected to have a material effect on the financial statements from our general and sector experience and through discussions with the trustees and other management (as required by Auditing Standards) and from inspection of the charitable company's legal correspondence and we discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations. We have communicated identified laws and regulations within our audit team and remained alert to any indications of non compliance throughout the audit.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we have assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the charitable company is subject to many other laws and regulations where the consequences of non compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines and litigation. We identified the following areas as those most likely to have such an effect; safeguarding, health and safety, employment law, data protection, environmental law, and certain aspects of company legislation, recognising the nature of the charitable company's activities. Auditing Standards limit the required audit procedures to identify non compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Through these procedures we have not become aware of any actual or suspected non-compliance material to the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



## **Independent auditor's report to the members of Newcastle Carers (continued)**

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### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Anne Hallowell BSc DChA FCA (Senior Statutory Auditor)**

**for and on behalf of UNW LLP, Statutory Auditor**

Chartered Accountants

Newcastle upon Tyne

18 October 2024

# Newcastle Carers

(A company limited by guarantee)

## Statement of financial activities (incorporating income and expenditure account) Year ended 31 March 2024

|                                    |      | Unrestricted<br>funds<br>2024<br>£ | Designated<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                    | Note |                                    |                                  |                                  |                             |                             |
| <b>Income from:</b>                |      |                                    |                                  |                                  |                             |                             |
| Donations and legacies             | 4    | 43,868                             | -                                | 324,197                          | 368,065                     | 225,003                     |
| Charitable activities              | 6    | 621,709                            | -                                | 168,424                          | 790,133                     | 695,199                     |
| Other trading activities           | 7    | 19,583                             | -                                | -                                | 19,583                      | 24                          |
| <b>Total income</b>                |      | <b>685,160</b>                     | <b>-</b>                         | <b>492,621</b>                   | <b>1,177,781</b>            | <b>920,226</b>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                                  |                             |                             |
| Raising funds                      |      | 1,453                              | -                                | -                                | 1,453                       | 376                         |
| Charitable activities              | 8    | 669,946                            | 34,592                           | 428,508                          | 1,133,046                   | 923,935                     |
| Other expenditure                  | 9    | -                                  | -                                | -                                | -                           | 80,591                      |
| <b>Total expenditure</b>           |      | <b>671,399</b>                     | <b>34,592</b>                    | <b>428,508</b>                   | <b>1,134,499</b>            | <b>1,004,902</b>            |
| <b>Net income/(expenditure)</b>    |      | <b>13,761</b>                      | <b>-</b>                         | <b>34,592</b>                    | <b>43,282</b>               | <b>(84,676)</b>             |
| Transfers between funds            | 14   | (11,509)                           | 7,514                            | 3,995                            | -                           | -                           |
| <b>Net movement in funds</b>       |      | <b>2,252</b>                       | <b>(27,078)</b>                  | <b>68,108</b>                    | <b>43,282</b>               | <b>(84,676)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                                  |                             |                             |
| Total funds brought forward        | 14   | 1,016                              | 557,662                          | 39,578                           | 598,256                     | 682,932                     |
| Net movement in funds              | 14   | 2,252                              | (27,078)                         | 68,108                           | 43,282                      | (84,676)                    |
| <b>Total funds carried forward</b> |      | <b>3,268</b>                       | <b>530,584</b>                   | <b>107,686</b>                   | <b>641,538</b>              | <b>598,256</b>              |

The notes on pages 16 to 34 form part of these financial statements.

# Newcastle Carers

(A company limited by guarantee)

## Balance sheet

As at 31 March 2024

|                                                | Note | 2024<br>£             | 2023<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 11   | 6,947                 | 6,300                 |
|                                                |      | <u>6,947</u>          | <u>6,300</u>          |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 12   | 23,445                | 9,947                 |
| Cash at bank and in hand                       |      | 709,259               | 774,086               |
|                                                |      | <u>732,704</u>        | <u>784,033</u>        |
| Creditors: amounts falling due within one year | 13   | (98,113)              | (192,077)             |
| <b>Net current assets</b>                      |      | <u>634,591</u>        | <u>591,956</u>        |
| <b>Total net assets</b>                        |      | <u><u>641,538</u></u> | <u><u>598,256</u></u> |
| <br>                                           |      |                       |                       |
| Restricted funds                               | 14   | 107,686               | 39,578                |
| Unrestricted funds                             |      |                       |                       |
| Designated funds                               | 14   | 530,584               | 557,662               |
| General funds                                  | 14   | 3,268                 | 1,016                 |
|                                                |      | <u>533,852</u>        | <u>558,678</u>        |
| Total unrestricted funds                       | 14   | <u>533,852</u>        | <u>558,678</u>        |
| <b>Total funds</b>                             |      | <u><u>641,538</u></u> | <u><u>598,256</u></u> |

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 18 October 2024 and signed on their behalf by:



**A Anderson**

Company registered number: 07869359

The notes on pages 16 to 34 form part of these financial statements.

# Newcastle Carers

(A company limited by guarantee)

## Statement of cash flows Year ended 31 March 2024

|                                                         | Note | 2024<br>£ | 2023<br>£ |
|---------------------------------------------------------|------|-----------|-----------|
| <b>Cash flows from operating activities</b>             |      |           |           |
| Net cash used in operating activities                   | 16   | (60,821)  | 214,363   |
| <b>Cash flows from investing activities</b>             |      |           |           |
| Purchase of tangible fixed assets                       |      | (4,006)   | (774)     |
| <b>Net cash used in investing activities</b>            |      | (4,006)   | (774)     |
| <b>Change in cash and cash equivalents in the year</b>  |      | (64,827)  | 213,589   |
| Cash and cash equivalents at the beginning of the year  |      | 774,086   | 560,497   |
| <b>Cash and cash equivalents at the end of the year</b> | 17   | 709,259   | 774,086   |

The notes on pages 16 to 34 form part of these financial statements

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

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### 1. General information

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Newcastle Carers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

#### 2.2 Going concern

The financial statements have been prepared on a going concern basis.

The trustees have considered the risks and all factors they believe might reasonably impact upon the future outlook of the charity. The charity has a relatively low fixed cost base and adequate resources to continue in operational existence for the foreseeable future.

The Newcastle City Council and North East and North Cumbria Integrated Care Board contract for Carers Services in Newcastle upon Tyne runs from November 2022 to October 2025.

As a result, the trustees have a reasonable expectation that the charity will continue as a going concern for a period of at least 12 months from the date of signing these accounts.

#### 2.3 Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the relevant events. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

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### 2. Accounting policies (continued)

#### 2.4 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity, including those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

|                               |                              |
|-------------------------------|------------------------------|
| Short-term leasehold property | - over the life of the lease |
| Office equipment              | - 25%                        |
| Computer equipment            | - 33%                        |

#### 2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

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### 2. Accounting policies (continued)

#### 2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

#### 2.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

#### 2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

### 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In preparing these financial statements the trustees do not consider there were any significant areas of judgment that were required in applying the company's accounting policies as set out above.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 4. Income from donations and legacies

|                                                       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 23,769                             | 73,838                           | 97,607                      |
| Grants (see note 5)                                   | 1,130                              | 248,359                          | 249,489                     |
| Fees, events contributions and other voluntary income | 18,969                             | 2,000                            | 20,969                      |
| <b>Total 2024</b>                                     | <b>43,868</b>                      | <b>324,197</b>                   | <b>368,065</b>              |

|                                                       | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 5,000                              | 19,842                           | 24,842                      |
| Grants (see note 5)                                   | -                                  | 196,873                          | 196,873                     |
| Fees, events contributions and other voluntary income | 3,288                              | -                                | 3,288                       |
| <b>Total 2023</b>                                     | <b>8,288</b>                       | <b>216,715</b>                   | <b>225,003</b>              |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 5. Grants

|                                                     | 2024<br>£      | 2023<br>£      |
|-----------------------------------------------------|----------------|----------------|
| Ballinger Charitable Trust                          | 20,000         | 15,000         |
| CABWI                                               | 35,000         | -              |
| Carers Cost of Living Fund                          | 50,000         | -              |
| Carers Trust: Making Carers Count                   | 71,874         | 59,036         |
| Children In Need                                    | 26,642         | 40,014         |
| LGA Foundation                                      | 10,000         | 10,000         |
| Mazars                                              | 10,000         | -              |
| NHS Hospital Trust: Hospital Carers Worker          | -              | 32,912         |
| North of Tyne Combined Authority - Carers Into Work | -              | 26,154         |
| North of Tyne Small Grants                          | 2,343          | -              |
| Sir James Knott Trust                               | 10,000         | -              |
| The Joicey Trust                                    | 3,000          | -              |
| Other Small Grants                                  | 10,630         | 13,757         |
|                                                     | <b>249,489</b> | <b>196,873</b> |

### 6. Income from charitable activities

|                                                                                                 | Unrestricted<br>funds<br>2024<br>£           | Restricted<br>funds<br>2024<br>£           | Total<br>funds<br>2024<br>£           |
|-------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| Joint Contract - Newcastle City Council and Newcastle<br>Gateshead Clinical Commissioning Group | 621,709                                      | 168,424                                    | <b>790,133</b>                        |
|                                                                                                 | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
| Joint Contract - Newcastle City Council and Newcastle<br>Gateshead Clinical Commissioning Group | 590,875                                      | 104,324                                    | 695,199                               |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 7. Income from other trading activities

|                      | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|----------------------|------------------------------------|-----------------------------|-----------------------------|
| Miscellaneous income | 496                                | <b>496</b>                  | 24                          |
| Insurance income     | 19,087                             | <b>19,087</b>               | -                           |
|                      | <u>19,583</u>                      | <u><b>19,583</b></u>        | <u>24</u>                   |

### 8. Analysis of expenditure by activities

|                            | Activities<br>undertaken<br>directly<br>2024<br>£ | Support<br>costs<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|----------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Support services to carers | 924,371                                           | 208,675                       | <b>1,133,046</b>            |

|                            | Activities<br>undertaken<br>directly<br>2023<br>£ | Support<br>costs<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|----------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Support services to carers | 743,577                                           | 180,358                       | 923,935                     |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 8. Analysis of expenditure by activities (continued)

#### Analysis of direct costs

|                                        | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|----------------------------------------|---------------------------------------|---------------------------------------|
| Wages and salaries (see note 9)        | <b>617,004</b>                        | 492,558                               |
| Project costs                          | <b>69,389</b>                         | 108,857                               |
| Client related expenditure             | <b>232,853</b>                        | 139,713                               |
| Complimentary therapy additional costs | <b>4,571</b>                          | 2,183                                 |
| Volunteer costs                        | <b>554</b>                            | 266                                   |
|                                        | <b>924,371</b>                        | 743,577                               |

#### Analysis of support costs

|                                 | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|---------------------------------|---------------------------------------|---------------------------------------|
| Wages and salaries (see note 9) | <b>38,836</b>                         | 38,243                                |
| Depreciation                    | <b>3,359</b>                          | 8,256                                 |
| Administrative costs            | <b>152,293</b>                        | 121,115                               |
| Legal and professional fees     | <b>8,437</b>                          | 6,644                                 |
| Audit and tax fees              | <b>5,750</b>                          | 6,100                                 |
|                                 | <b>208,675</b>                        | 180,358                               |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

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### 9. Other expenditure

|                              | <b>Total<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|------------------------------|---------------------------------------|---------------------------------------|
| Clawbacks on contract income | -                                     | 80,591                                |

At the end of the previous contract which ended in 2022, there was an underspend on the Carers Wellbeing Fund totalling £80,591. This amount was due to be repaid to commissioners and therefore was recognised as expenditure in the prior year, however the local authority agreed in September 2023 that the repayment was not required and the funding could be retained for the remainder of the current contract.

### 10. Staff costs

|                       | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-----------------------|-------------------|-------------------|
| Wages and salaries    | 591,200           | 471,361           |
| Social security costs | 46,899            | 43,055            |
| Other pension costs   | 17,741            | 16,385            |
|                       | <b>655,840</b>    | <b>530,801</b>    |

The average number of persons employed by the charity during the year was as follows:

| <b>2024<br/>No.</b> | <b>2023<br/>No.</b> |
|---------------------|---------------------|
| <b>23</b>           | <b>23</b>           |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

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### 10. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The average number of employees, calculated on a full-time equivalent basis, was 18 (2023: 17).

No trustees were entitled to, or received, any remuneration or any other benefits for services during 2024 (2023: £nil) and expenses of £383 (2023: £nil) were incurred by or reimbursed to 1 trustee (2023: 0).

Key management personnel are deemed to be those having authority and responsibility delegated to them by the trustees for planning, directing and controlling the activities of the charity. During 2023/24 they are:

Austin McNamara (to October 2023)  
Luke Bramhall (from October 2023)  
Elizabeth Fletcher (from January 2024)  
Claire Briston (from January 2024)

The total employee benefits of the key management personnel of the charity were £88,238 (2023: £70,377), of which £40,821 (2023: £31,400) relates to consultancy costs not included within staff costs.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 11. Tangible fixed assets

|                          | Short-term<br>leasehold<br>property<br>£ | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|--------------------------|------------------------------------------|--------------------------|----------------------------|------------|
| <b>Cost or valuation</b> |                                          |                          |                            |            |
| At 1 April 2023          | 43,658                                   | 7,752                    | 27,210                     | 78,620     |
| Additions                | -                                        | 1,036                    | 2,970                      | 4,006      |
| At 31 March 2024         | 43,658                                   | 8,788                    | 30,180                     | 82,626     |
| <b>Depreciation</b>      |                                          |                          |                            |            |
| At 1 April 2023          | 40,178                                   | 6,480                    | 25,662                     | 72,320     |
| Charge for the year      | 696                                      | 999                      | 1,664                      | 3,359      |
| At 31 March 2024         | 40,874                                   | 7,479                    | 27,326                     | 75,679     |
| <b>Net book value</b>    |                                          |                          |                            |            |
| At 31 March 2024         | 2,784                                    | 1,309                    | 2,854                      | 6,947      |
| At 31 March 2023         | 3,480                                    | 1,272                    | 1,548                      | 6,300      |

### 12. Debtors

|                                | 2024<br>£ | 2023<br>£ |
|--------------------------------|-----------|-----------|
| Trade debtors                  | 17,378    | 239       |
| Other debtors                  | 263       | -         |
| Prepayments and accrued income | 5,804     | 9,708     |
|                                | 23,445    | 9,947     |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

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### 13. Creditors: amounts falling due within one year

|                                        | 2024<br>£     | 2023<br>£      |
|----------------------------------------|---------------|----------------|
| Bank overdrafts                        | 428           | -              |
| Trade creditors                        | 6,064         | 21,075         |
| Other taxation and social security     | 24,023        | 42,329         |
| Other creditors                        | 17,681        | 4,092          |
| Accruals and deferred income           | 49,917        | 124,581        |
|                                        | <u>98,113</u> | <u>192,077</u> |
|                                        | 2024<br>£     | 2023<br>£      |
| <b>Deferred income</b>                 |               |                |
| Deferred income at 1 April             | 16,651        | 26,487         |
| Resources deferred during the year     | 25,054        | 16,651         |
| Amounts released from previous periods | (16,651)      | (26,487)       |
| <b>Deferred income at 31 March</b>     | <u>25,054</u> | <u>16,651</u>  |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 14. Statement of funds

#### Statement of funds - current year

|                                 | Balance at 1<br>April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2024<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                          |                                     |
| Business Development            | 173,717                         | -              | (26,432)         | 3,354                    | 150,639                             |
| Emergency Operating Reserve     | 297,000                         | -              | -                | 3,000                    | 300,000                             |
| Ethical Employer                | 86,945                          | -              | (8,160)          | 1,160                    | 79,945                              |
|                                 | <u>557,662</u>                  | <u>-</u>       | <u>(34,592)</u>  | <u>7,514</u>             | <u>530,584</u>                      |
| <b>General funds</b>            |                                 |                |                  |                          |                                     |
| General funds                   | <u>1,016</u>                    | <u>685,160</u> | <u>(671,399)</u> | <u>(11,509)</u>          | <u>3,268</u>                        |
| <b>Total unrestricted funds</b> | <u>558,678</u>                  | <u>685,160</u> | <u>(705,991)</u> | <u>(3,995)</u>           | <u>533,852</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 14. Statement of funds (continued)

|                                                                                    | Balance at 1<br>April 2023<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2024<br>£ |
|------------------------------------------------------------------------------------|---------------------------------|------------------|--------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                            |                                 |                  |                    |                          |                                     |
| Ballinger Charitable Trust                                                         | -                               | 20,000           | (17,435)           | -                        | 2,565                               |
| CABWI Awarding Body: Life-long learning and development fund                       | -                               | 35,000           | (35,000)           | -                        | -                                   |
| Carers Trust: Making Carers Count                                                  | 15,861                          | 71,874           | (88,095)           | 360                      | -                                   |
| Carers Wellbeing Fund                                                              | 3,959                           | 168,424          | (120,631)          | (27,375)                 | 24,377                              |
| Children in Need                                                                   | 5,155                           | 26,642           | (31,797)           | -                        | -                                   |
| Complementary Therapy Service                                                      | (575)                           | 51,588           | (33,760)           | -                        | 17,253                              |
| Joicey Trust                                                                       | -                               | 3,000            | (3,000)            | -                        | -                                   |
| LGA Foundation                                                                     | 10,000                          | 10,000           | (10,000)           | -                        | 10,000                              |
| Mazars                                                                             | -                               | 10,000           | (10,000)           | -                        | -                                   |
| Newcastle City Council: Carers Cost of Living Fund                                 | -                               | 50,000           | (50,200)           | 200                      | -                                   |
| Newcastle City Council: Carers Week                                                | 5,000                           | 2,000            | (6,703)            | 2,000                    | 2,297                               |
| Newcastle City Council: CWF Clawback                                               | -                               | -                | (3,380)            | 25,375                   | 21,995                              |
| The Newcastle Hospitals Charity – Hospital Carer Information and Advice Worker     | -                               | -                | (3,435)            | 3,435                    | -                                   |
| North East Combined Authority: Small Grant Programme                               | -                               | 2,343            | (968)              | -                        | 1,375                               |
| North of Tyne Combined Authority/North East Combined Authority: Working for Carers | -                               | -                | (100)              | -                        | (100)                               |
| Sir James Knott Trust                                                              | -                               | 10,000           | (3,400)            | -                        | 6,600                               |
| Adult and Young Carer General Donations                                            | -                               | 22,250           | (2,617)            | -                        | 19,633                              |
| Other small grants                                                                 | 178                             | 9,500            | (7,987)            | -                        | 1,691                               |
|                                                                                    | <b>39,578</b>                   | <b>492,621</b>   | <b>(428,508)</b>   | <b>3,995</b>             | <b>107,686</b>                      |
| <b>Total of funds</b>                                                              | <b>598,256</b>                  | <b>1,177,781</b> | <b>(1,134,499)</b> | <b>-</b>                 | <b>641,538</b>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 14. Statement of funds (continued)

#### Statement of funds - prior year

|                                 | Balance at<br>1 April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                          |                                     |
| Business Development            | 25,000                          | -              | (5,533)          | 154,250                  | 173,717                             |
| Emergency Operating Reserve     | 300,000                         | -              | -                | (3,000)                  | 297,000                             |
| Ethical Employer                | 116,956                         | -              | (22,944)         | (7,067)                  | 86,945                              |
|                                 | <u>441,956</u>                  | <u>-</u>       | <u>(28,477)</u>  | <u>144,183</u>           | <u>557,662</u>                      |
| <b>General funds</b>            |                                 |                |                  |                          |                                     |
| General funds                   | <u>113,709</u>                  | <u>599,187</u> | <u>(553,135)</u> | <u>(158,745)</u>         | <u>1,016</u>                        |
| <b>Total unrestricted funds</b> | <u>555,665</u>                  | <u>599,187</u> | <u>(581,612)</u> | <u>(14,562)</u>          | <u>558,678</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 14. Statement of funds (continued)

|                                                                         | Balance at<br>1 April 2022<br>£ | Income<br>£    | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|-------------------------------------------------------------------------|---------------------------------|----------------|--------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                 |                                 |                |                    |                          |                                     |
| Carers Wellbeing Fund                                                   | 84,408                          | 104,324        | (184,773)          | -                        | 3,959                               |
| Ballinger Charitable Trust                                              | 3,267                           | 15,000         | (18,348)           | 81                       | -                                   |
| Carers Trust: Carers Respite                                            | 4,670                           | -              | (4,670)            | -                        | -                                   |
| Carers Trust: Making Carers<br>Count                                    | 10,737                          | 59,036         | (53,912)           | -                        | 15,861                              |
| Children in Need                                                        | 6,501                           | 40,014         | (41,360)           | -                        | 5,155                               |
| NHS Hospital Trust: Hospital<br>Carer Information                       | 2,022                           | 32,912         | (38,388)           | 3,454                    | -                                   |
| Newcastle Gateshead Clinical<br>Comissioning Group: Winter<br>Pressures | 5,778                           | -              | -                  | (5,778)                  | -                                   |
| Complementary Therapy<br>Service                                        | (7,164)                         | 19,842         | (30,320)           | 17,067                   | (575)                               |
| Newcastle City Council: Carers<br>Week                                  | 5,000                           | -              | -                  | -                        | 5,000                               |
| North of Tyne Combined<br>Authority: Carers into Work                   | 8,501                           | 26,154         | (34,655)           | -                        | -                                   |
| Newcastle City Council:<br>Omicron Fund                                 | 4,014                           | -              | (3,240)            | (774)                    | -                                   |
| LGA Foundation                                                          | -                               | 10,000         | -                  | -                        | 10,000                              |
| Other Small Grants                                                      | (467)                           | 13,757         | (13,624)           | 512                      | 178                                 |
|                                                                         | <u>127,267</u>                  | <u>321,039</u> | <u>(423,290)</u>   | <u>14,562</u>            | <u>39,578</u>                       |
| <b>Total of funds</b>                                                   | <u>682,932</u>                  | <u>920,226</u> | <u>(1,004,902)</u> | <u>-</u>                 | <u>598,256</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

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### 14. Statement of funds (continued)

#### Designated Funds

##### **Business Development**

Funds from previous surpluses which have been allocated by the trustees to specific areas of business development, including rebranding, tender management support, etc. Over the life of the current contract we are investing in targeted support for data analysis, comms and marketing, finance and income generation.

##### **Emergency Operating Reserve**

Funds allocated by trustees representing the minimum level of reserves to be maintained, to cover four months of operation costs, costs arising from any reduction in operations and unplanned building repairs etc.

##### **Ethical Employer**

The trustees of Newcastle Carers recognise that the staff team are one of the charity's biggest assets. Our Ethical Employer Designated Fund protects our staff by fulfilling the following functions:

- As the contract is a fixed value with no guaranteed inflationary uplift it safeguards inflationary increases for our staff team in the later years of the contract.
- It allows some flexibility in the staffing structure, recognising the need to respond to needs and that any staff/skills shortages put pressure on staff and make service delivery of the core contract and other funded areas of work difficult.

#### Restricted Funds

##### **Ballinger Charitable Trust**

This grant towards the running costs of the Young Carers Service contributed to the costs of a Young Carers Worker, supporting individual young carers as well as our junior young carers group.

##### **CABWI Awarding Body: Life-long learning and development fund**

Three year funding to provide employability support for young adult and adult carers in Newcastle upon Tyne, running from May 2023 to April 2026.

##### **Carers Trust: Making Carers Count**

Making Carers Count is a Carers Trust partnership programme supported by the Covid-19 Support Fund. Newcastle Carers employed an Asylum Seeker and Refugees Worker to develop our work with this underrepresented community.

##### **Carers Wellbeing Fund**

Newcastle Carers administers the Carers Wellbeing Fund on behalf of NHS North East and North Cumbria Integrated Care Board and Newcastle City Council. The fund provides carers with the opportunity to access small grants. Monies carried forward are specifically for grants for carers.

##### **Children in Need**

Three year funding to support young carers by enabling positive friendships and social interactions with other young carers, improving their health and well being and increasing their aspirations. The funding ended in November 2023.

##### **Complementary Therapy Service**

The income received this year is from a generous anonymous donor who supports the costs of the service.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

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### 14. Statement of funds (continued)

#### **Joicey Trust**

A grant supporting our work with young and young adult carers.

#### **LGA Foundation**

Newcastle Carers were awarded a two year grant of £10,000 per year from the LGA Foundation. Running from February 2023 – January 2025 this generous contribution to project core costs will help to reach more young carers and young adult carers across the city.

#### **Mazars**

This grant enabled us to offer a wider range of therapeutic activities to improve the wellbeing of adult carers.

#### **Newcastle City Council: Carers Cost of Living Fund**

Newcastle City Council provided funding from the UK Government's Household Support Fund, enabling us to support carers with small grants to help address the impact of the cost of living crisis.

#### **Newcastle City Council: Carers Week**

Newcastle Carers were awarded a small amount from Newcastle City Council to provide a variety of events and activities during Carers Week in June. Additional funding for June 2024 is carried forward.

#### **Newcastle City Council: CWF Clawback**

In November 2022 there were significant unspent Carers Wellbeing funds remaining due to the impact of Covid on applications. Newcastle City Council agreed in September 2023 that this portion of these funds could be spent on carer awareness, identification, engagement, participation and awareness raising.

#### **The Newcastle Hospitals Charity – Hospital Carer Information and Advice Worker**

This project employed a Carer Information and Advice Worker to work broadly to raise awareness of carers and develop successful referral routes across the Trust and recruit and support Carers Champions within the staff teams in the Trust. It ended in April 2023.

#### **North East Combined Authority: Small Grant Programme**

12 month funding to engage with economically inactive carers, funded by the Government's UK Shared Prosperity Fund through the North of Tyne Combined Authority (now the North East Combined Authority) and administered by Rocket Science (UK) Ltd.

#### **North of Tyne Combined Authority/North East Combined Authority: Working for Carers**

This project began in April 2024, but some preparatory spending in March 2024 was necessary. The Working for Carers project is a partnership between North Tyneside Carers' Centre, Carers Northumberland and Newcastle Carers. It is funded by the Government's UK Shared Prosperity Fund through the North of Tyne Combined Authority and is now administered by the North East Combined Authority.

#### **Sir James Knott Trust**

Two year funding to support our work with Young Adult Carers and Young Carers, contributing to the core costs for our young and young adult carers team. Allowing us to develop our non-statutory support for people aged 14-25 years, who are identified as carers.

#### **Adult and Young Carer General Donations**

The income received this year is from generous anonymous donors, who have requested their donations be spent supporting activities with young carers or adult carers.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 14. Statement of funds (continued)

#### Other small grants

All grants of £2,500 or less are included in this section.

- We were successful with several applications to Carers Trust small grants schemes for individuals and activities.
- We received various small grants and donations towards our young carers service including a grants from the Hospital of God, Community Foundation: Riddell Family Community First, and StreetGames UK for 'Newcastle Best Ever Spring! 2024 programme'.

### 15. Analysis of net assets between funds

#### Analysis of net assets between funds - current period

|                               | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 6,947                              | -                                | 6,947                       |
| Current assets                | 625,018                            | 107,686                          | 732,704                     |
| Creditors due within one year | (98,113)                           | -                                | (98,113)                    |
| <b>Total</b>                  | <b>533,852</b>                     | <b>107,686</b>                   | <b>641,538</b>              |

#### Analysis of net assets between funds - prior period

|                               | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 6,300                              | -                                | 6,300                       |
| Current assets                | 744,455                            | 39,578                           | 784,033                     |
| Creditors due within one year | (192,077)                          | -                                | (192,077)                   |
| <b>Total</b>                  | <b>558,678</b>                     | <b>39,578</b>                    | <b>598,256</b>              |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2024

### 16. Reconciliation of net movement in funds to net cash flow from operating activities

|                                                                      | 2024<br>£       | 2023<br>£      |
|----------------------------------------------------------------------|-----------------|----------------|
| Net income for the period (as per Statement of Financial Activities) | 43,282          | (84,676)       |
| <b>Adjustments for:</b>                                              |                 |                |
| Depreciation charges                                                 | 3,359           | 8,257          |
| (Increase)/decrease in debtors                                       | (13,498)        | 188,542        |
| (Decrease)/increase in creditors                                     | (93,964)        | 102,240        |
| <b>Net cash provided by/(used in) operating activities</b>           | <b>(60,821)</b> | <b>214,363</b> |

### 17. Analysis of cash and cash equivalents

|              | 2024<br>£ | 2023<br>£ |
|--------------|-----------|-----------|
| Cash in hand | 709,259   | 774,086   |

### 18. Analysis of net debt

|                                     | At 1 April<br>2023<br>£ | Cash flows<br>£ | At 31 March<br>2024<br>£ |
|-------------------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand            | 774,086                 | (64,827)        | 709,259                  |
| Bank overdrafts repayable on demand | -                       | (428)           | (428)                    |

### 19. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £17,741 (2023: £16,385). Contributions totaling £2,723 (2023: £2,577) were payable to the fund at the balance sheet date and are included in creditors.

### 20. Related party transactions

Bridget Hamilton, a trustee, provided a creative writing workshop for carers as part of her professional role as a writer. The cost of this workshop was £150 and the balance outstanding at year end was £nil.

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# Accounts

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**Registered number: 07869359**

**Charity number: 1145373**

# **Newcastle Carers**

**(A company limited by guarantee)**

## **Annual Report**

**31 March 2023**

# Newcastle Carers

(A company limited by guarantee)

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# **Newcastle Carers**

(A company limited by guarantee)

## **Reference and administrative details** **Year ended 31 March 2023**

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### **Trustees**

S R Bromhead (resigned 19 September 2023)  
D Phythian  
A R W Walker (resigned 10 October 2022)  
M K Youngs  
A Anderson  
R Brown (appointed 21 November 2022)  
B Hamilton (appointed 21 November 2022)  
B Thirsk (appointed 21 November 2022)

### **Company registered number**

07869359

### **Charity registered number**

1145373

### **Registered office**

135-139 Shields Road  
Newcastle upon Tyne  
NE6 1DN

### **Independent auditor**

UNW LLP  
Chartered Accountants  
Citygate  
St James' Boulevard  
Newcastle upon Tyne  
NE1 4JE

### **Bankers**

Unity Trust Bank  
Birmingham  
B1 2HB

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report

Year ended 31 March 2023

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The trustees present their annual report together with the audited financial statements of the charity for the 1 April 2022 to 31 March 2023. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### Objectives and activities

#### ● Policies and objectives

Newcastle Carers is an independent charity supporting adults, children and young people who care for someone living in Newcastle upon Tyne. We provide support to unpaid carers who care for a family member or friend who is ill, disabled or has mental health or substance misuse problems. Our service is free, confidential and non-judgemental, helping carers to find ways to make their situation easier. We act as a hub for carers in Newcastle, offering information and support throughout the caring journey.

We are the Newcastle network partner of Carers Trust, a national charity which works to improve support, services and recognition for any unpaid carer in the UK. We are also an affiliated member of Carers UK, a national UK membership charity who provide a support network for UK carers.

Our mission is to improve the quality of life for carers in Newcastle, and to tackle the inequalities that carers face.

### Achievements and performance

#### ● Review of activities

Anyone can become a carer. Sometimes it's overnight, through sudden illness or injury, or it can be a gradual process as someone's condition deteriorates. It can be a lifetime commitment.

We deliver an integrated young carers and adult carers service, providing unpaid carers of all ages in Newcastle with the high-quality service they are entitled to and deserve. The carers we work with reflect the diversity of communities and circumstances of the residents of the city. The following is a summary of some key developments and work carried out during the year.

During the year 2022/23 :

- 7,075 (2022: 6,282) adult carers were in contact with Newcastle Carers.
- 235 (2022: 150) young carers (aged 5-18) and their families were supported.
- 114 (2022: 95) young carers and 690 (2020: 675) adult carers registered with the charity during the year.
- 435 (2022: 386) carers were awarded a grant from the Carers Wellbeing Fund.
- 5 local GP surgeries received our Carer Friendly Surgery accreditation (launched in June 2022).
- 5 local schools received our Carer Friendly School accreditation (launched in June 2022).

*Note: These figures relate to current clients who are registered with the charity and do not include information on general enquiries from carers who are not registered, or from professionals (unless they relate to a specific client).*

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Achievements and performance (continued)

#### Local Authority and NHS Contract

We continue to deliver the joint Newcastle City Council and NHS North East and North Cumbria Integrated Care Board (ICB) Contract for Carers Services in Newcastle upon Tyne.

The previous three-year contract ran from November 2018 to October 2021. A one-year extension was then confirmed, with the contract ending in October 2022. We were delighted that, following a competitive tender process, we were awarded the subsequent contract for Carers Services in Newcastle upon Tyne which runs from November 2022 to October 2025.

Additional funding from a range of grant makers and donors enables us to continue our successful services and develop new solutions to meet carers' changing needs. We consistently monitor and evaluate our services to ensure we are acting in response to carer feedback.

#### Adult Carers

We have continued to see increases in numbers of adult carers contacting us for information, advice, and support, and note that the cost-of-living crisis is becoming a significant cause of additional stress and hardship.

Most adult services have gradually returned to in-person sessions after everything moved online during the pandemic. However, we have retained telephone and online support for those who faced challenges attending in person, e.g. because of infection concerns, balancing caring with work, or being unable to leave the person they care for. Groups began meeting in person again early in the year, with drop-in sessions at the Carers Centre in Byker opening up again in the summer. Numbers attending have gradually increased, and we were also able to start community drop-ins at several locations around the city in December 2022, ensuring more carers could access local support.

Throughout the year we have delivered various carers groups, including:

#### **Monthly Dementia Support Group**

This group is facilitated by one of the Carer Information and Advice Worker (CIAW) team in our centre at Byker. Building on our learning from the pandemic, attendees have the option to attend face to face or online. The group is successful and well-attended. It allows carers time to share their experiences around caring for someone with dementia, and our worker can offer support/guidance and signposting if required.

#### **Monthly BME Carers Women's Group**

This group is facilitated by one of the CIAW Team and takes place at The Angelou Centre in the West End of Newcastle. The group enables women from different BME backgrounds to come together and receive support around various issues; mutual support often takes place amongst the carers themselves, too. Another main focus of this group is socialising and respite from the caring role; day trips are often on the agenda. Recent trips were funded by Newcastle City Council's Community Health Fund and Carers Trust's Carers Respite and Development Fund.

#### **Carers Connect Group**

This group meets monthly and is facilitated by two Newcastle Carers volunteers. Similar to a coffee morning, the group provides the opportunity for carers to come together in an informal setting. There has been a good level of attendance throughout the year.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Achievements and performance (continued)

#### Wellness and Relaxation Sessions

These online sessions were delivered weekly at various points of the year. They were usually in 4 to 5 week blocks on a theme around Wellness and Managing Carer Stress. Some carers attend every session and are now longstanding members of the group, while others dip in and out depending on their circumstances and situations at the time. These sessions were introduced as a way of offering an opportunity for carers to address wellbeing issues as well as to connect with others. Post-Covid, the sessions have been a resource for some hard-to-reach carers, such as working carers, and those whose roles make it difficult to take time out.

#### Mental Health Carers Group

This peer support group meets monthly throughout the year and moved from online to in person meetings from May 2022. The main focus of this group has been sharing their experiences, providing mutual support and encouragement while having a break from caring.

Other notable provision includes:

#### Carers Wellbeing Fund

Newcastle Carers administers the Carers Wellbeing Fund on behalf of NHS North East and North Cumbria Integrated Care Board and Newcastle City Council. After a significant fall in applications during the pandemic, we saw increasing applications throughout this year, with 435 carers awarded a grant. The number of carers applying for breaks increased significantly to 34% of applications, however the vast majority of grants, 57% of applications, were for essential household items.

#### Asylum Seekers and Refugees Worker

Newcastle Carers employ an Asylum Seeker and Refugees Worker to develop our work with this underrepresented community. This is funded by Making Carers Count, a Carers Trust partnership programme supported by the Covid-19 Support Fund.

Owing to a gap in delivery while the post was vacant between October 2022 and January 2023, there was an underspend, and so the scope of the project and the budget was amended, and approved by Carers Trust. Work has now begun on a legacy project, which will be an animation/video created by and for refugees and asylum seekers that can be used across the country. Carers Trust have confirmed that this funding will not continue after April 2024.

#### Complementary Therapy Service

We are delighted that the former carer, whose generous donation funded this service for the duration of our previous NCC/ICB contract, has agreed to part-fund it for the duration of the new one. We are confident we can find the matched funding needed to ensure this vital and valued option remains available.

#### Counselling Service

We have five volunteer counsellors who are members of the British Association for Counselling and Psychotherapy (BACP) and working towards their accreditation whilst completing their final year of training. They offer up to fifteen counselling sessions per week, free of charge to carers. The counselling is provided in person, face to face at our centre in Byker. Carers have said how much they value the support that they get from their counsellors, as it provides a good balance to the hands-on work that the Information and Advice Workers provide.

#### Adult Carer Case Study

Robin cares for their brother who lives independently in the community. He has a diagnosis of schizophrenia and receives treatment from mental health services. He suffered a stroke which further impacted on his mental health and, over time, his physical limitations have increased. Robin is his primary carer, seeing him daily. They ensure he takes his medication, attends appointments, pays his bills and expenses. They support him emotionally, practically and provide some personal care.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Achievements and performance (continued)

Robin contacted our helpline wanting advice on Power of Attorney for their brother and submitting a new PIP claim due to a change in his health support needs. They spoke to one of our Carer Information and Advice Workers (CIAW). After a discussion with Robin, our worker made a referral to Welfare Rights to help them and their brother with his PIP claim. Our CIAW gave them some general information on Power of Attorney, and they were happy to be signposted to access further specialist advice.

Robin was very stressed by their caring role. They work part time and were finding it difficult to balance work and caring, taking little to no time for themselves. Robin said they felt guilty and were letting their brother down. They spent a lot of the day either with him or face timing him to check he was okay. Robin and our CIAW discussed the importance of caring for themselves too. Robin said on reflection they felt they were 'disappearing'. Giving Robin the time and space to talk about their own feelings and needs alongside this realization has helped them to make some changes.

The PIP claim has been submitted and they await the outcome. After hearing more information on Power of Attorney, Robin has begun the process.

Robin has taken up crafting again, learning how to knit and joining a craft group. This puts them in contact with other people and they enjoy socializing more, as well as helping them to relax. They also joined the online Relaxation and Wellness group at Newcastle Carers. Robin now makes time to go for a walk most days, even if just for twenty minutes. They have slowly reduced the amount of time they spend with their brother, especially online, and both are happy with the changes. Robin's workplace is aware of their caring responsibilities and are being flexible and supportive. Robin is still the primary carer for their brother, which continues to be challenging, however Robin said making changes and being able to talk to someone who listened and who was there for them has made "**such a difference to my life**".

Note: *Carer names have been changed.*

### Young Carers and Young Adult Carers

The success of our work to raise awareness of young carers and young adult carers among local services has led to significant increases in the number of children and young people referred for support. Providing the level of support needed while the team was understaffed has been a significant challenge this year. We were delighted to appoint to the outstanding vacant posts in February and April 2023, and aim to further increase our capacity in the next financial year.

Thanks to funders, including Children in Need and Ballinger Trust, we have been able to continue our hugely popular groups. Sessions run weekly and throughout the school holidays for primary and secondary school children and young adults. Activities this year have included: a bespoke session with our Asylum Seeker and Refugee Worker for Refugee Week, bowling, cinema trips, horse riding, circus skills, forest school, surfing, meals, and discussion sessions.

### **Travel Pass Pilot**

This year, thirty Young Adult Carers received a free 12-month travel pass under the pilot scheme between Newcastle City Council, Gateshead Council, Nexus, and bus operators, with funding from the NHS's North East and North Cumbria Integrated Care Board. The pilot supports young adult carers to access education, training and employment and enables them to maintain friendships and social contacts. We are currently talking to the City Council about supporting more Young Adult Carers to apply for a travel pass.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Achievements and performance (continued)

#### Scotswood Community Gardens Programme Case Studies

Over six weeks, both our primary and secondary young carers groups enjoyed forest school sessions at Scotswood Community Gardens. Scotswood Gardens staff collaborated with Newcastle Carers Groups and Activities Worker to create a diverse and engaging programme for the young carers to enjoy. They experienced a range of activities from mini beast hunts, animal clay modelling, hammock swinging and cooking various snacks on the open fire such as pizza pockets and s'mores. They enjoyed learning new skills each week, so much so that Alex has now joined 'Night Shades', the weekly teatime club delivered by Scotswood Gardens. Alex told our worker they enjoyed going to the weekly group as it was an opportunity to meet new people and engage in groups outside of Newcastle Carers. A Scotswood Gardens staff member reports Alex is **"thriving"** at Night Shades, and they've seen a huge growth in their confidence since attending. This opportunity would not have happened without the positive experience Alex had experienced previously with Newcastle Carers at Scotswood Gardens.

The Young Carers thrived in the outdoor environment and were able to enjoy the huge gardens and all they have to offer. Sam particularly enjoyed running around and playing with friends in this huge outdoor space. Sam would arrive to each session very excited and whilst swinging in the hammock would scream and laugh. During one session, Sam shouted at the top of their lungs: **"I feel so free and alive!"** The sessions became an outlet for Sam; they were able to burn off energy and share their emotions in a safe and nurturing environment.

Although each session had a set activity for the Young Carers to engage in, this was optional, giving them a chance to express their independence and allowing the sessions to be led by them. This also allowed them to tap into their emotions and what they needed each session, whether it be joining in the activity, time to sit by themselves, a one-to-one chat with a member of staff or a walk to clear their mind. Creating this environment is what led Remi to receive one-to-one help. Remi sat with a member of staff the whole final session and shared their thoughts and worries. Remi felt comfortable to do this due to the relaxed atmosphere of the sessions.

*Note: Carer names have been changed.*

### Partner Organisations and Awareness Raising

#### Hospital Carers Information and Advice Worker (HCIAW)

This role was initially funded for a 12-month period. However, due to the success of the HCIAW role, the funding was extended for a further year from 25th April 2022 through Newcastle Hospitals Charity. The HCIAW has continued to work Trust-wide to promote carer awareness across Newcastle Hospitals Trust and has supported both staff carers and visiting carers. He acted as an ambassador for Newcastle City Council, Newcastle Hospitals NHS Foundation Trust, and Newcastle Carers on a local, regional, and national basis, working collaboratively with partner organisations, sharing best practices with NHS Trusts, and linking in with local, regional, and national networks. The HCIAW helps coordinate the NUTH Strategic Carers and Young Carers Working Group, coordinates the NUTH Carers Champion initiative and chairs the Carers Champion Network Group meetings. The HCIAW is enabling many projects throughout the Trust to support all carers across all Trust sites, including community sites.

#### Young Adult Carers NHS Champions

Newcastle Carers support three Young Adult Carers in their role as NHS Champions, influencing better practice, improving health literacy, and including young carer voices in service design and delivery. This year, the young people attended three residentials, where activities included taking part in workshops, team building activities and outdoor pursuits, aimed at building confidence and engaging in new experiences.

#### Carer Awareness Training

During the year all school nurses had updated Carer Awareness training delivered to their clusters across the city, ensuring the entire team are carer aware. They have made a commitment to update their paperwork to improve carer identification. In addition, our popular programme of online awareness raising sessions for professionals has continued to operate monthly.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Achievements and performance (continued)

#### Carer Friendly Accreditation Scheme

Our Carer Friendly Accreditation Scheme for General Practitioners and Schools was developed with funding from Newcastle City Council's Community Health Fund. The scheme was officially launched during Carers Week in June 2022, and aims to support, encourage, recognise, and communicate best practice in carer support. A webinar took place during Carers Week, hosted by a Young Adult Carer who shared the reasons behind the accreditation and their experiences demonstrating why it is important. By March 2023, five GP surgeries and five schools had successfully applied for accreditation.

#### School Partnerships

This year, strong partnerships have been developed with Walbottle Academy and Excelsior Academy secondary schools, who have supported Newcastle Carers workers to set up a drop-in system for young carers in school. Young Carers workers have a named lead in school who will organize appointment times for young people who have requested support. There is ongoing work with other secondary schools to establish a similar set-up.

#### Carers Into Work Advisor

This project, funded by North of Tyne Combined Authority, has continued to build throughout the year with increasing referral numbers and some very positive outcomes. Working with Carers Northumberland and North Tyneside Carers Centre, we have built good referral pathways with other relevant services, and the opportunity to attend face-to-face events and job fairs as lockdowns eased has helped with networking. From April 2023, North Tyneside Carers Centre is leading this project, and we will be working with them to ensure carers in Newcastle continue to benefit from support to remain in, or return to, work, education or training.

#### Promotion

Throughout the year we have taken many opportunities to build our networks, raise awareness of carers and their rights, and encourage carers to share their own stories. This has included, but is not limited to:

- Connections made with British Red Cross, PROPS, Newcastle Futures, NECA, Occupational Health Service, Community Wellbeing Network, Citywide Youth; Engagement Group, Communities of Practice (Carers Trust), Skills for People
- Presentations delivered to: Deaflinks NE Community Group, DWP staff, Drug & Alcohol Employability Task Group, Community Link Workers, Asylum Seekers and Refugees Support Network;
- Information stalls at: Northumbria University Freshers Week, CNTW Peer Support Network, local hospitals;
- Radio interviews for Carers Week and Children in Need.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Achievements and performance (continued)

#### • Organisational changes

The organisation itself has faced significant changes and increased demands in recent years. These have been compounded this year by our long-standing Deputy CEO, Rachel Parsons, moving on, the re-tendering process, a number of unfilled vacancies, three staff on maternity leave, a major flood, and the departure of Edward Gorringe after 18 months in post as CEO.

We appointed Austin McNamara as Interim CEO in November 2022, who reported after his first weeks in post:

***"In these circumstances, it is remarkable that the quality of our service to carers did not suffer. We had no formal complaints and all the feedback we received from carers continued to be overwhelmingly positive. This is a great tribute to the whole team, and I would like to place on record my admiration and gratitude for all their efforts."***

Austin began discussions and meetings to engage staff in the creation of a forward agenda for 2023, with two key strands:

#### *Delivery*

- Creating a delivery plan for the next 6 months
- Reviewing and refreshing our ways of working
- Starting to rebuild and extend our network
- Ensuring our systems, processes and routines are fit for purpose

#### *Strategy (together with trustees)*

- Reformulating and reaffirming our vision, mission, values, and behaviours
- Agreeing some key strategic priorities
- Initiating a service design process

An interim part-time Projects Director was appointed, and appointments were made to three of the four unfilled posts: Young Carers Worker, Carers Information & Advice Worker (mental health) and Asylum Seekers & Refugees Development Worker. This left one vacancy for a Young Adult Carers Worker, which has subsequently been filled by an internal appointment.

In December, we arrived at work to find that the whole of the basement was under water as a result of an external burst pipe. Fortunately, there was no damage to the electrics, the heating system or our internal plumbing, so we have been able to continue using the rest of the building. However, all the basement rooms, which are normally heavily used, and the lift were out of commission for many months. We have had to find alternative venues for planned activities – including carers groups, one to one appointments, and our Staff and Board meetings.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Financial review

#### • Financial performance

Income for the year amounted to £920,226, an increase of £77,944 from the prior year. The majority of this increase is due to additional grants being awarded and higher donations than the prior year.

Overall the trustees are satisfied with both the result for the year and the year end financial position, in what continues to be a challenging economic climate. The trustees continue to designate funds to protect and strengthen the charity as we recover from the pandemic. Details of designated funds can be found in note 13.

#### • Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in note 2.2 of the accounting policies.

#### • Reserves policy

Reserves are maintained at a level that ensures that Newcastle Carers core activities are able to continue during a period of unforeseen difficulty. The trustees believe that the minimum level of the EOR (the "Emergency Operating Reserve" - EOR) should be the equivalent of four months' operating costs budgeted for the following financial year, plus an additional £50,000 for unexpected, large ad hoc costs such as repairs and maintenance.

The figure is calculated and reviewed annually and has been identified following consideration of the main financial risks to the charity. The EOR should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities. Therefore, based on the 2023/24 budget the target free reserves is £320,000 (2022/23: £300,000).

Newcastle Carers had previously achieved the desired level of reserves and therefore the trustees explicitly designated the amount to ring-fence the reserves, see designated fund EOR. In 2022/23 due to significant financial pressures a small release of £3,000 was incurred to prevent the charity entering negative unrestricted funds. The desired level has now increased by £20,000 due to a rising cost base. Therefore Newcastle Carers will look to build the fund to the desired level.

The fund balances carried forward at 31 March 2023 show a total of £598,256. Of these funds £39,578 are restricted funds. Excluding balances tied up in restricted and designated funds (excluding the EOR) and fixed assets the charity's total free reserves stand at £291,716. Therefore, the charity has a shortfall to the reserves target of £28,284 and will look to build the EOR back up to desired level.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Structure, governance and management

#### • Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 2 December 2011.

The principal objects of Newcastle Carers are:

(a) to relieve the charitable needs of adults and young people who are carers in and around the City of Newcastle upon Tyne, particularly through the provision of advice, information, advocacy, training, counselling, support, friendship and such other activities as the trustees shall from time to time think fit.

(b) to advance education concerning caring amongst carers, the public, and professional and statutory authorities.

#### • Methods of appointment or election of trustees

Trustees are appointed through a process that is open and transparent and takes account of the equalities and diversity policy. A job description and person specification for the role of trustee is agreed and a recruitment pack developed. The post is advertised widely to attract applicants with the relevant skills and experience. All those making an application, and meeting the eligibility criteria, are invited to a first meeting with the Chief Executive and nominated trustees.

In the next stage of the recruitment process candidates are invited to attend a trustee meeting as a guest, to meet other trustees and experience how the Board works. At the following board/general meeting successful candidates will either be co-opted to the Board (by a vote of the trustees) or elected to the Board (by the membership at a general meeting.) Co-opted trustees serve until the next AGM, when they must either stand for election by the membership or stand down.

#### • Organisational structure and decision-making policies

The board of trustees meet bi-monthly, with additional meetings arranged when necessary. Officers are appointed at the first board meeting following the Annual General Meeting.

The board nominates individual trustees to undertake specific tasks, for example as lead on GDPR and data security, to advise and assist with policies and procedures, or to support recruitment of staff and trustees.

Day-to-day management of the charity is delegated to the Chief Executive.

#### • Risk management

The trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Structure, governance and management (continued)

#### • Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regards to the Charity Commission's general guidance on public benefit when reviewing Newcastle Carers aims and objectives and in planning the future activities. In particular the trustees considered how planned activities would contribute to the aims and objectives they had set.

#### Plans for future periods

Since January 2023 the staff and trustees have embarked on a programme of work to refresh our strategic intent, strengthen our operational delivery and enhance our internal capacity. This is still very much “work in progress”, but we are very proud of what we have achieved together so far.

Central to this work is the formulation of a new statement of purpose: *“To support unpaid carers of all ages in Newcastle to improve their quality of life and to overcome the challenges they face”*. This is underpinned by four core values: *“We are **empowering**. We are **inclusive**. We are **people focussed**. We are **empathetic**.”* We have also made a commitment to achieving our purpose by being professional, collaborative, adaptable and innovative, and by achieving mutual trust.

In addition, we have drafted a vision for the future where

- Carers are recognised and valued
- Carers are well supported – practically, financially and emotionally
- Carers are supported to look after their own mental and physical wellbeing
- Carers have a genuine choice over their level of caring responsibilities, and can make that choice without feeling guilty
- Carers achieve a balance between their caring responsibilities and their own quality of life – including education, training and employment
- No one is expected to take on a caring role that prevents them from achieving their potential
- No child or young person is expected to take on a caring role

We have also recognised that we have a critical part to play in realising this vision by being

- A trusted and respected provider of services to carers
- The “go to” organisation for anything to do with carers
- A valued source of expertise and intelligence
- A leader in our field – locally, regionally and nationally
- A champion of carers’ needs, supporting them to be heard
- An organisation that takes a joined-up approach to meeting carers’ needs
- An employer of choice, leading by example
- Financially sustainable, and not overly reliant on any single source of funding

The outcomes of this important work need to be “road tested” with our stakeholders - including carers and partner organisations. However, they did place us in a strong position to go out to the market and recruit a permanent Chief Executive Officer. We received a lot of interest in this position, leading to a successful appointment being made from a very strong field of candidates. Luke Bramhall, currently Assistant Director of Operations with regional charity Children North East, will be taking up post in October 2023. He is ideally placed to lead Newcastle Carers on the next stage of its journey towards achieving its purpose and realising its vision for the future.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued) Year ended 31 March 2023

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### Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes 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. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of information to auditor

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### Auditor

The auditor, UNW LLP, has indicated his willingness to continue in office. The designated trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees on 19 September 2023 and signed on their behalf by:



**M K Youngs**



## **Independent auditor's report to the members of Newcastle Carers**

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### **Opinion**

We have audited the financial statements of Newcastle Carers (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of 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 2023 and of its incoming resources and application of resources, including its income and expenditure 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 United Kingdom, including the Financial Reporting Council'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.



## **Independent auditor's report to the members of Newcastle Carers (continued)**

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### **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, except to the extent otherwise explicitly stated in our report, 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.

### **Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes 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.



## **Independent auditor's report to the members of Newcastle Carers (continued)**

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### **Auditor's responsibilities for the audit of the financial statements**

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:

We identified areas of law and regulations that could reasonably be expected to have a material effect on the financial statements from our general and sector experience and through discussions with the trustees and other management (as required by Auditing Standards) and from inspection of the charitable company's legal correspondence and we discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations. We have communicated identified laws and regulations within our audit team and remained alert to any indications of non compliance throughout the audit.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we have assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the charitable company is subject to many other laws and regulations where the consequences of non compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines and litigation. We identified the following areas as those most likely to have such an effect; safeguarding, health and safety, employment law, data protection, environmental law, and certain aspects of company legislation, recognising the nature of the charitable company's activities. Auditing Standards limit the required audit procedures to identify non compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Through these procedures we have not become aware of any actual or suspected non-compliance material to the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



## **Independent auditor's report to the members of Newcastle Carers (continued)**

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### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Anne Hallowell BSc DChA FCA (Senior Statutory Auditor)**  
**for and on behalf of UNW LLP, Statutory Auditor**

Chartered Accountants  
Newcastle upon Tyne

# Newcastle Carers

(A company limited by guarantee)

## Statement of financial activities (incorporating income and expenditure account) Year ended 31 March 2023

|                                    |      | Unrestricted<br>funds<br>2023<br>£ | Designated<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                    | Note |                                    |                                  |                                  |                             |                             |
| <b>Income from:</b>                |      |                                    |                                  |                                  |                             |                             |
| Donations and legacies             | 4    | 8,288                              | -                                | 216,715                          | 225,003                     | 177,434                     |
| Charitable activities              | 6    | 590,875                            | -                                | 104,324                          | 695,199                     | 664,231                     |
| Other trading activities           |      | 24                                 | -                                | -                                | 24                          | 617                         |
| <b>Total income</b>                |      | <b>599,187</b>                     | <b>-</b>                         | <b>321,039</b>                   | <b>920,226</b>              | <b>842,282</b>              |
| <b>Expenditure on:</b>             |      |                                    |                                  |                                  |                             |                             |
| Raising funds                      |      | 376                                | -                                | -                                | 376                         | 1,318                       |
| Charitable activities              | 7    | 552,759                            | 28,477                           | 342,699                          | 923,935                     | 859,480                     |
| Other expenditure                  | 8    | -                                  | -                                | 80,591                           | 80,591                      | -                           |
| <b>Total expenditure</b>           |      | <b>553,135</b>                     | <b>28,477</b>                    | <b>423,290</b>                   | <b>1,004,902</b>            | <b>860,798</b>              |
| <b>Net income/(expenditure)</b>    |      | <b>46,052</b>                      | <b>(28,477)</b>                  | <b>(102,251)</b>                 | <b>(84,676)</b>             | <b>(18,516)</b>             |
| Transfers between funds            | 13   | (158,745)                          | 144,183                          | 14,562                           | -                           | -                           |
| <b>Net movement in funds</b>       |      | <b>(112,693)</b>                   | <b>115,706</b>                   | <b>(87,689)</b>                  | <b>(84,676)</b>             | <b>(18,516)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                                  |                             |                             |
| Total funds brought forward        | 13   | 113,709                            | 441,956                          | 127,267                          | 682,932                     | 701,448                     |
| Net movement in funds              | 13   | (112,693)                          | 115,706                          | (87,689)                         | (84,676)                    | (18,516)                    |
| <b>Total funds carried forward</b> |      | <b>1,016</b>                       | <b>557,662</b>                   | <b>39,578</b>                    | <b>598,256</b>              | <b>682,932</b>              |

The notes on pages 20 to 37 form part of these financial statements.

# Newcastle Carers

(A company limited by guarantee)

## Balance sheet

As at 31 March 2023

|                                                | Note | 2023<br>£      | 2022<br>£      |
|------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Tangible assets                                | 10   | 6,300          | 13,783         |
|                                                |      | <u>6,300</u>   | <u>13,783</u>  |
| <b>Current assets</b>                          |      |                |                |
| Debtors                                        | 11   | 9,947          | 198,489        |
| Cash at bank and in hand                       |      | 774,086        | 560,497        |
|                                                |      | <u>784,033</u> | <u>758,986</u> |
| Creditors: amounts falling due within one year | 12   | (192,077)      | (89,837)       |
| <b>Net current assets</b>                      |      | <u>591,956</u> | <u>669,149</u> |
| <b>Total net assets</b>                        |      | <u>598,256</u> | <u>682,932</u> |
| Restricted funds                               | 13   | 39,578         | 127,267        |
| Unrestricted funds                             |      |                |                |
| Designated funds                               | 13   | 557,662        | 441,956        |
| General funds                                  | 13   | 1,016          | 113,709        |
|                                                |      | <u>558,678</u> | <u>555,665</u> |
| <b>Total funds</b>                             |      | <u>598,256</u> | <u>682,932</u> |

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 19 September 2023 and signed on their behalf by:



**A Anderson**

Company registered number: 07869359

The notes on pages 20 to 37 form part of these financial statements.

# Newcastle Carers

(A company limited by guarantee)

## Statement of cash flows Year ended 31 March 2023

|                                                         | 2023<br>£ | 2022<br>£ |
|---------------------------------------------------------|-----------|-----------|
| <b>Cash flows from operating activities</b>             |           |           |
| Net cash used in operating activities                   | 214,363   | (146,573) |
| <b>Cash flows from investing activities</b>             |           |           |
| Purchase of tangible fixed assets                       | (774)     | -         |
| <b>Net cash used in investing activities</b>            | (774)     | -         |
| <b>Change in cash and cash equivalents in the year</b>  | 213,589   | (146,573) |
| Cash and cash equivalents at the beginning of the year  | 560,497   | 707,070   |
| <b>Cash and cash equivalents at the end of the year</b> | 774,086   | 560,497   |

The notes on pages 20 to 37 form part of these financial statements

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

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### 1. General information

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Newcastle Carers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

#### 2.2 Going concern

The financial statements have been prepared on a going concern basis.

The trustees have considered the risks and all factors they believe might reasonably impact upon the future outlook of the charity. The charity has a relatively low fixed cost base and adequate resources to continue in operational existence for the foreseeable future.

The Newcastle City Council and North East and North Cumbria Integrated Care Board contract for Carers Services in Newcastle upon Tyne runs from November 2022 to October 2025.

As a result, the trustees have a reasonable expectation that the charity will continue as a going concern for a period of at least 12 months from the date of signing these accounts.

#### 2.3 Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the relevant events. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

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### 2. Accounting policies (continued)

#### 2.4 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity, including those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

|                               |                              |
|-------------------------------|------------------------------|
| Short-term leasehold property | - over the life of the lease |
| Office equipment              | - 25%                        |
| Computer equipment            | - 33%                        |

#### 2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

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### 2. Accounting policies (continued)

#### 2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

#### 2.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

#### 2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

### 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In preparing these financial statements the directors do not consider there were any significant areas of judgment that were required in applying the company's accounting policies as set out above.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 4. Income from donations and legacies

|                                                       | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 5,000                              | 19,842                           | <b>24,842</b>               |
| Gifts in kind                                         | -                                  | -                                | -                           |
| Grants (see note 5)                                   | -                                  | 196,873                          | <b>196,873</b>              |
| Government grants                                     | -                                  | -                                | -                           |
| Fees, events contributions and other voluntary income | 3,288                              | -                                | <b>3,288</b>                |
| <b>Total 2023</b>                                     | <b>8,288</b>                       | <b>216,715</b>                   | <b>225,003</b>              |

|                                                       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 4,297                              | -                                | 4,297                       |
| Gifts in kind                                         | -                                  | 2,100                            | 2,100                       |
| Grants (see note 5)                                   | 592                                | 164,442                          | 165,034                     |
| Government grants                                     | 4,019                              | -                                | 4,019                       |
| Fees, events contributions and other voluntary income | 1,984                              | -                                | 1,984                       |
| <b>Total 2022</b>                                     | <b>10,892</b>                      | <b>166,542</b>                   | <b>177,434</b>              |

Gifts in kind comprise staff time and consultancy from various sources. The charity received the benefit of a consultancy project to Newcastle Carers which was worth an estimated £nil (2022: £1,100) which was funded and paid for directly by Lloyds Bank Foundation for England and Wales. The charity received the benefit of staff time to Newcastle Carers which was worth an estimated £nil (2022: £1,000) which was provided by Sage Foundation.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 5. Grants

|                                                     | 2023<br>£      | 2022<br>£      |
|-----------------------------------------------------|----------------|----------------|
| Ballinger Charitable Trust                          | 15,000         | 15,000         |
| Carers Trust: Making Carers Count                   | 59,036         | 22,825         |
| Carers Trust: Respite and Development Fund          | -              | 4,954          |
| Carers Trust: Sage Young Adult Carers               | -              | 5,000          |
| Children in Need                                    | 40,014         | 20,899         |
| Newcastle City Council: Omicron Fund                | -              | 4,014          |
| NHS England: Improving Outcomes for Young Carers    | -              | 9,998          |
| NHS Hospital Trust: Hospital Carers Worker          | 32,912         | 39,000         |
| North of Tyne Combined Authority - Carers Into Work | 26,154         | 39,122         |
| LGA Foundation                                      | 10,000         | -              |
| Other Small Grants                                  | 13,757         | 4,222          |
|                                                     | <b>196,873</b> | <b>165,034</b> |

### 6. Income from charitable activities

|                                                                                                 | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Joint Contract - Newcastle City Council and Newcastle<br>Gateshead Clinical Commissioning Group | 590,875                            | 104,324                          | 695,199                     |

|                                                                                                 | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Joint Contract - Newcastle City Council and Newcastle<br>Gateshead Clinical Commissioning Group | 573,438                            | 90,793                           | 664,231                     |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 7. Analysis of expenditure by activities

|                            | Activities<br>undertaken<br>directly<br>2023<br>£ | Support<br>costs<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|----------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Support services to carers | 743,577                                           | 180,358                       | 923,935                     |

|                            | As restated<br>Activities<br>undertaken<br>directly<br>2022<br>£ | As restated<br>Support<br>costs<br>2022<br>£ | As restated<br>Total<br>funds<br>2022<br>£ |
|----------------------------|------------------------------------------------------------------|----------------------------------------------|--------------------------------------------|
| Support services to carers | 705,626                                                          | 153,854                                      | 859,480                                    |

### Analysis of direct costs

|                                        | Total<br>funds<br>2023<br>£ | As restated<br>Total<br>funds<br>2022<br>£ |
|----------------------------------------|-----------------------------|--------------------------------------------|
| Wages and salaries (see note 9)        | 492,558                     | 511,293                                    |
| Project costs                          | 108,857                     | 59,280                                     |
| Client related expenditure             | 139,713                     | 132,669                                    |
| Complimentary therapy additional costs | 2,183                       | 2,187                                      |
| Volunteer costs                        | 266                         | 197                                        |
|                                        | <b>743,577</b>              | <b>705,626</b>                             |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 7. Analysis of expenditure by activities (continued)

#### Analysis of support costs

|                                 | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>As restated<br/>Total<br/>funds<br/>2022<br/>£</b> |
|---------------------------------|---------------------------------------|-------------------------------------------------------|
| Wages and salaries (see note 9) | <b>38,243</b>                         | 50,458                                                |
| Depreciation                    | <b>8,256</b>                          | 8,663                                                 |
| Administrative costs            | <b>121,115</b>                        | 88,602                                                |
| Legal and professional fees     | <b>6,644</b>                          | 381                                                   |
| Audit fee                       | <b>6,100</b>                          | 5,750                                                 |
|                                 | <b>180,358</b>                        | 153,854                                               |

The comparatives have been restated to include subcontracted labour costs of £19,152 in project costs within direct costs which were previously included within administrative costs within support costs. There is no change to the total charitable expenditure previously reported.

### 8. Other expenditure

|                              | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| Clawbacks on contract income | 80,591                                     | <b>80,591</b>                         | -                                     |

At the end of the previous contract which ended in 2022, there was an underspend on the Carers Wellbeing Fund totalling £80,591. This amount is due to be repaid to commissioners and therefore has been recognised as expenditure in the year as above.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 9. Staff costs

|                       | 2023<br>£      | 2022<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 471,361        | 508,544        |
| Social security costs | 43,055         | 37,216         |
| Other pension costs   | 16,385         | 15,991         |
|                       | <u>530,801</u> | <u>561,751</u> |

The average number of persons employed by the charity during the year was as follows:

| 2023<br>No. | 2022<br>No. |
|-------------|-------------|
| <u>23</u>   | <u>24</u>   |

No employee received remuneration amounting to more than £60,000 in either year.

The average number of employees, calculated on a full-time equivalent basis, was 17 (2022: 18).

No trustees were entitled to, or received, any remuneration or any other benefits for services during 2023 (2022: £nil) and no expenses were incurred by or reimbursed to any of the trustees during the year (2022: £nil).

Key management personnel are deemed to be those having authority and responsibility delegated to them by the trustees for planning, directing and controlling the activities of the charity. During 2022/23 they are:

Edward Gorringe  
Austin McNamara

The total employee benefits of the key management personnel of the charity were £70,377 (2022: £94,302), of which £31,400 (2022: £nil) relates to consultancy costs not included within staff costs.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 10. Tangible fixed assets

|                          | Short-term<br>leasehold<br>property<br>£ | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|--------------------------|------------------------------------------|--------------------------|----------------------------|------------|
| <b>Cost or valuation</b> |                                          |                          |                            |            |
| At 1 April 2022          | 43,658                                   | 7,752                    | 26,436                     | 77,846     |
| Additions                | -                                        | -                        | 774                        | 774        |
| At 31 March 2023         | 43,658                                   | 7,752                    | 27,210                     | 78,620     |
| <b>Depreciation</b>      |                                          |                          |                            |            |
| At 1 April 2022          | 39,482                                   | 5,228                    | 19,353                     | 64,063     |
| Charge for the year      | 696                                      | 1,252                    | 6,309                      | 8,257      |
| At 31 March 2023         | 40,178                                   | 6,480                    | 25,662                     | 72,320     |
| <b>Net book value</b>    |                                          |                          |                            |            |
| At 31 March 2023         | 3,480                                    | 1,272                    | 1,548                      | 6,300      |
| At 31 March 2022         | 4,176                                    | 2,524                    | 7,083                      | 13,783     |

### 11. Debtors

|                                | 2023<br>£ | 2022<br>£ |
|--------------------------------|-----------|-----------|
| Trade debtors                  | 239       | 195,713   |
| Prepayments and accrued income | 9,708     | 2,776     |
|                                | 9,947     | 198,489   |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

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### 12. Creditors: amounts falling due within one year

|                                        | 2023<br>£      | 2022<br>£     |
|----------------------------------------|----------------|---------------|
| Trade creditors                        | 21,075         | 11,286        |
| Other taxation and social security     | 42,329         | 24,547        |
| Other creditors                        | 4,092          | 3,248         |
| Accruals and deferred income           | 124,581        | 50,756        |
|                                        | <u>192,077</u> | <u>89,837</u> |
|                                        | 2023<br>£      | 2022<br>£     |
| <b>Deferred income</b>                 |                |               |
| Deferred income at 1 April             | 26,487         | 13,469        |
| Resources deferred during the year     | 16,651         | 26,487        |
| Amounts released from previous periods | (26,487)       | (13,469)      |
| <b>Deferred income at 31 March</b>     | <u>16,651</u>  | <u>26,487</u> |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 13. Statement of funds

#### Statement of funds - current year

|                                 | Balance at 1<br>April 2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                          |                                     |
| Business Development            | 25,000                          | -              | (5,533)          | 154,250                  | 173,717                             |
| Emergency Operating Reserve     | 300,000                         | -              | -                | (3,000)                  | 297,000                             |
| Ethical Employer                | 116,956                         | -              | (22,944)         | (7,067)                  | 86,945                              |
|                                 | <u>441,956</u>                  | <u>-</u>       | <u>(28,477)</u>  | <u>144,183</u>           | <u>557,662</u>                      |
| <b>General funds</b>            |                                 |                |                  |                          |                                     |
| General funds                   | 113,709                         | 599,187        | (553,135)        | (158,745)                | 1,016                               |
| <b>Total Unrestricted funds</b> | <u>555,665</u>                  | <u>599,187</u> | <u>(581,612)</u> | <u>(14,562)</u>          | <u>558,678</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 13. Statement of funds (continued)

|                                                                          | Balance at 1<br>April 2022<br>£ | Income<br>£    | Expenditure<br>£   | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2023<br>£ |
|--------------------------------------------------------------------------|---------------------------------|----------------|--------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                  |                                 |                |                    |                          |                                     |
| Carers Wellbeing Fund                                                    | 84,408                          | 104,324        | (184,773)          | -                        | 3,959                               |
| Ballinger Charitable Trust                                               | 3,267                           | 15,000         | (18,348)           | 81                       | -                                   |
| Carers Trust: Carers Respite                                             | 4,670                           | -              | (4,670)            | -                        | -                                   |
| Carers Trust: Making Carers<br>Count                                     | 10,737                          | 59,036         | (53,912)           | -                        | 15,861                              |
| Children in Need                                                         | 6,501                           | 40,014         | (41,360)           | -                        | 5,155                               |
| NHS Hospital Trust: Hospital<br>Carer Information                        | 2,022                           | 32,912         | (38,388)           | 3,454                    | -                                   |
| Newcastle Gateshead Clinical<br>Commissioning group: Winter<br>Pressures | 5,778                           | -              | -                  | (5,778)                  | -                                   |
| Complementary Therapy<br>Service                                         | (7,164)                         | 19,842         | (30,320)           | 17,067                   | (575)                               |
| Newcastle City Council: Carers<br>Week                                   | 5,000                           | -              | -                  | -                        | 5,000                               |
| North of Tyne Combined<br>Authority: Carers Into Work                    | 8,501                           | 26,154         | (34,655)           | -                        | -                                   |
| Newcastle City Council:<br>Omicron Fund                                  | 4,014                           | -              | (3,240)            | (774)                    | -                                   |
| LGA Foundation                                                           | -                               | 10,000         | -                  | -                        | 10,000                              |
| Other Small Grants                                                       | (467)                           | 13,757         | (13,624)           | 512                      | 178                                 |
|                                                                          | <b>127,267</b>                  | <b>321,039</b> | <b>(423,290)</b>   | <b>14,562</b>            | <b>39,578</b>                       |
| <b>Total of funds</b>                                                    | <b>682,932</b>                  | <b>920,226</b> | <b>(1,004,902)</b> | <b>-</b>                 | <b>598,256</b>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 13. Statement of funds (continued)

#### Statement of funds - prior year

|                                 | Balance at<br>1 April 2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                          |                                     |
| Business development            | 25,000                          | -              | -                | -                        | 25,000                              |
| CEO Saving 2020                 | 8,638                           | -              | (5,907)          | (2,731)                  | -                                   |
| Emergency Operating Reserve     | 350,000                         | -              | -                | (50,000)                 | 300,000                             |
| Ethical Employer                | 96,141                          | -              | (23,185)         | 44,000                   | 116,956                             |
|                                 | <u>479,779</u>                  | <u>-</u>       | <u>(29,092)</u>  | <u>(8,731)</u>           | <u>441,956</u>                      |
| <b>General funds</b>            |                                 |                |                  |                          |                                     |
| General funds                   | <u>57,320</u>                   | <u>584,947</u> | <u>(535,582)</u> | <u>7,024</u>             | <u>113,709</u>                      |
| <b>Total Unrestricted funds</b> | <u>537,099</u>                  | <u>584,947</u> | <u>(564,674)</u> | <u>(1,707)</u>           | <u>555,665</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 13. Statement of funds (continued)

|                                                                                        | Balance at<br>1 April 2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|----------------------------------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                                |                                 |                |                  |                          |                                     |
| Carers Wellbeing Fund                                                                  | 90,085                          | 90,793         | (96,470)         | -                        | 84,408                              |
| Ballinger Charitable Trust                                                             | -                               | 15,000         | (11,733)         | -                        | 3,267                               |
| Carers Trust: Carers Respite                                                           | -                               | 4,954          | (284)            | -                        | 4,670                               |
| Carers Trust: Making Carers<br>Count                                                   | -                               | 22,825         | (12,088)         | -                        | 10,737                              |
| Lloyds Bank Foundation for<br>England and Wales                                        | 10,509                          | -              | (11,713)         | 1,204                    | -                                   |
| Children in Need                                                                       | 20,627                          | 20,899         | (35,025)         | -                        | 6,501                               |
| NHS Hospital Trust: Hospital<br>Carer Information                                      | -                               | 39,000         | (36,978)         | -                        | 2,022                               |
| Carers Trust: Sage YAC                                                                 | -                               | 5,000          | (5,000)          | -                        | -                                   |
| Newcastle Gateshead Clinical<br>Commissioning group: Winter<br>Pressures               | 12,899                          | -              | (7,121)          | -                        | 5,778                               |
| Complementary Therapy<br>Service                                                       | 14,940                          | -              | (22,104)         | -                        | (7,164)                             |
| Newcastle City Council: Carers<br>Week                                                 | 5,000                           | -              | -                | -                        | 5,000                               |
| Newcastle City Council: Adult<br>Social Care Infection Control<br>Fund Grant – Round 2 | 5,005                           | -              | (5,005)          | -                        | -                                   |
| North of Tyne Combined<br>Authority: Carers into Work                                  | 3,118                           | 39,122         | (33,739)         | -                        | 8,501                               |
| Newcastle City Council:<br>Omicron Fund                                                | -                               | 4,014          | -                | -                        | 4,014                               |
| NHS England - Young Carers                                                             | -                               | 9,998          | (9,998)          | -                        | -                                   |
| Other Small Grants                                                                     | 2,166                           | 3,630          | (6,766)          | 503                      | (467)                               |
| Gifts in Kind                                                                          | -                               | 2,100          | (2,100)          | -                        | -                                   |
|                                                                                        | <u>164,349</u>                  | <u>257,335</u> | <u>(296,124)</u> | <u>1,707</u>             | <u>127,267</u>                      |
| <b>Total of funds</b>                                                                  | <u>701,448</u>                  | <u>842,282</u> | <u>(860,798)</u> | <u>-</u>                 | <u>682,932</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

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### 13. Statement of funds (continued)

#### Designated Funds

##### **Business Development**

Funds from previous surpluses which have been allocated by the trustees to specific areas of business development, including rebranding, tender management support, income generation and fundraising from grants. This year unrestricted funds were transferred in to cover additional spend over the life of the current contract on targeted support for data analysis, comms and marketing, finance and income generation.

##### **Emergency Operating Reserve**

Funds allocated by trustees representing the minimum level of reserves to be maintained, to cover four months of operation costs, costs arising from any reduction in operations and unplanned building repairs etc.

##### **Ethical Employer**

The trustees of Newcastle Carers recognise that the staff team are one of the charity's biggest assets. Our Ethical Employer Designated Fund protects our staff by fulfilling the following functions:

- As the contract is a fixed value with no inflationary uplift it safeguards inflationary increases for our staff team in the later years of the contract.
- It allows some flexibility in the staffing structure, recognising the need to respond to needs and that any staff/skills shortages put pressure on staff and make service delivery of the core contract and other funded areas of work difficult.

#### Restricted Funds

##### **Ballinger Charitable Trust**

This grant towards the running costs of the Young Carers Service contributed to the costs of a Young Carers Worker, supporting individual young carers as well as our junior young carers group.

##### **Carers Trust: Carers Respite and Development Fund**

This funding from Carers Trust is part of the Government's £750 million Charity Package, the lead funders are Department for Digital, Culture, Media & Sport and Pears Foundation via the Community Match Challenge or HRH The Princess Royal Respite Fund. Funding was used to provide activities and respite, reducing isolation among carers and improving their confidence and wellbeing.

##### **Carers Trust: Making Carers Count**

Our Making Carers Count project is funded by Making Carers Count, a Carers Trust partnership programme supported by the Covid-19 Support Fund. Newcastle Carers are employing an Asylum Seeker and Refugees Worker to develop our work with this underrepresented community.

##### **Carers Wellbeing Fund**

Newcastle Carers administers the Carers Wellbeing Fund on behalf of NHS North East and North Cumbria Integrated Care Board and Newcastle City Council. The fund provides carers with the opportunity to access small grants. Monies carried forward are specifically for grants for carers.

##### **Children in Need**

Three year funding to support young carers by enabling positive friendships and social interactions with other young carers, improving their health and well being and increasing their aspirations.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

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### 13. Statement of funds (continued)

#### **Complementary Therapy Service**

The income received this year is from a generous anonymous donor who supports the costs of the service. The large transfer in relates to the remainder of the costs for the previous contract period, comprising inflationary salary increases over the length of the contract and additional measures for covid-safety, which were met by our Ethical Employer Designated Fund. The donor has agreed to continue part-funding the service for the length of the new contract. This year there is a small deficit due to the timing of donations.

#### **Jesmond Dementia Alliance**

When this charity folded they allocated some of their remaining funds to Newcastle Carers for two further dementia sessions delivered in Jesmond by our staff.

#### **LGA Foundation**

Newcastle Carers were awarded a two year grant of £10,000 per year from the LGA Foundation. Running from February 2023 – January 2025 this generous contribution to project core costs will help to reach more young carers and young adult carers across the city.

#### **Newcastle City Council: Carers Wek**

Newcastle Carers were awarded a small amount from Newcastle City Council to provide a variety of events and activities during Carers Week in June. As these events and activities could not take place in person this year the funding was carried forward.

#### **Newcastle City Council: Omicron Fund**

Short term funding from Newcastle City Council allowing us to improve our virtual and hybrid services by funding necessary equipment and software.

#### **Newcastle Gateshead Clinical Commissioning group: Winter Pressures**

Three month funding enabling welfare calls and urgent grants for carers looking after someone with a mental health problem, an adult with a learning disability or someone with dementia. Four staff worked additional hours between March – May 2021 to undertake this work. Despite repeated and best efforts in the intervening period to contact the funder about the outstanding funds, and owing to the funding body no longer being in existence, we have transferred the remaining funds to unrestricted funds.

#### **NHS Hospital Trust – Hospital Carer Information and Advice Worker**

This project employed a Carer Information and Advice Worker to work broadly to raise awareness of carers and develop successful referral routes across the Trust and recruit and support Carers Champions within the staff teams in the Trust. When the original project, funded by the Newcastle upon Tyne Hospitals NHS Foundation Trust, ended in April 2022 it was continued for a further year with funding from the Newcastle Hospitals Charity.

#### **North of Tyne Combined Authority: Carers Into Work**

A partnership with North of Tyne Combined Authority, Carers Northumberland and North Tyneside Carers Centre to provide a range of employability support to carers, which is participant led and based on the need of the carer, and develop a more informed understanding of the specific needs of carers moving into the workplace.

#### **Other small grants**

All grants of £2,500 or less are included in this section.

We were successful with several applications to Carers Trust small grants schemes. DWP grants towards equipment were needed to ensure reasonable adaptations for staff with health conditions. We received various small grants and donations towards our service including a grant from RW Mann Trust and two awards from Newcastle City Council's Community Health Fund.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

### 14. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

|                               | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 6,300                              | -                                | <b>6,300</b>                |
| Current assets                | 744,455                            | 39,578                           | <b>784,033</b>              |
| Creditors due within one year | (192,077)                          | -                                | <b>(192,077)</b>            |
| <b>Total</b>                  | <b>558,678</b>                     | <b>39,578</b>                    | <b>598,256</b>              |

#### Analysis of net assets between funds - prior year

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 13,783                             | -                                | 13,783                      |
| Current assets                | 631,719                            | 127,267                          | 758,986                     |
| Creditors due within one year | (89,837)                           | -                                | (89,837)                    |
| <b>Total</b>                  | <b>555,665</b>                     | <b>127,267</b>                   | <b>682,932</b>              |

### 15. Reconciliation of net movement in funds to net cash flow from operating activities

|                                                                    | 2023<br>£       | 2022<br>£ |
|--------------------------------------------------------------------|-----------------|-----------|
| Net income for the year (as per Statement of Financial Activities) | <b>(84,676)</b> | (18,516)  |
| <b>Adjustments for:</b>                                            |                 |           |
| Depreciation charges                                               | <b>8,257</b>    | 8,663     |
| Decrease/(increase) in debtors                                     | <b>188,542</b>  | (151,226) |
| Increase in creditors                                              | <b>102,240</b>  | 14,506    |
| <b>Net cash provided by/(used in) operating activities</b>         | <b>214,363</b>  | (146,573) |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2023

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### 16. Analysis of cash and cash equivalents

|              | 2023<br>£      | 2022<br>£      |
|--------------|----------------|----------------|
| Cash in hand | <u>774,086</u> | <u>560,497</u> |

### 17. Analysis of Net Debt

|                          | At 1 April<br>2022<br>£ | Cash flows<br>£ | At 31 March<br>2023<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | <u>560,497</u>          | <u>213,589</u>  | <u>774,086</u>           |

### 18. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £16,385 (2022: £15,991). Contributions totaling £2,577 (2022: £2,128) were payable to the fund at the balance sheet date and are included in creditors.

### 19. Related party transactions

There were no related party transactions in the current or prior year.

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# Accounts

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**Registered number: 07869359**

**Charity number: 1145373**

# **Newcastle Carers**

**(A company limited by guarantee)**

## **Annual Report**

**31 March 2022**

# Newcastle Carers

(A company limited by guarantee)

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# **Newcastle Carers**

(A company limited by guarantee)

## **Reference and administrative details**

Year ended 31 March 2022

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### **Trustees**

S R Bromhead  
D Phythian  
A R W Walker  
M K Youngs  
V Stonor (resigned 17 September 2021)  
A Hill

### **Company registered number**

07869359

### **Charity registered number**

1145373

### **Registered office**

135-139 Shields Road  
Newcastle upon Tyne  
NE6 1DN

### **Company secretary**

E Gorringe (appointed 24 May 2021)

### **Independent auditors**

UNW LLP  
Chartered Accountants  
Citygate  
St James' Boulevard  
Newcastle upon Tyne  
NE1 4JE

### **Bankers**

Unity Trust Bank  
Birmingham  
B1 2HB

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report

Year ended 31 March 2022

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The trustees present their annual report together with the audited financial statements of the charity for the 1 April 2021 to 31 March 2022. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### Objectives and activities

#### ● Policies and objectives

Newcastle Carers is an independent charity supporting adults, children and young people who care for someone living in Newcastle upon Tyne. We provide support to unpaid carers who care for a family member or friend who is ill, disabled or has mental health or substance misuse problems. Our service is free, confidential and non-judgemental, helping carers to find ways to make their situation easier. We act as a hub for carers in Newcastle, offering information and support throughout the caring journey.

We are the Newcastle network partner of Carers Trust, a national charity which works to improve support, services and recognition for any unpaid carer in the UK. We are also an affiliated member of Carers UK, a national UK membership charity who provide a support network for UK carers.

Our mission is to improve the quality of life for carers in Newcastle, and to tackle the inequalities that carers face.

### Achievements and performance

#### ● Review of activities

We deliver an integrated young carers and adult carers service, providing unpaid carers of all ages in Newcastle the high-quality service they are entitled to and deserve. Anyone can become a carer. Sometimes it's overnight, through sudden illness or injury, or it can be a gradual process as someone's health deteriorates. It can be a lifetime commitment. The carers we work with reflect the diversity of communities and circumstances of the residents of the city as a whole. The following is a summary of some key developments/work carried out during the year.

We continue to provide the joint Newcastle City Council and Newcastle Gateshead Clinical Commissioning Group contract for Carers Services in Newcastle upon Tyne. This three-year contract ran from November 2018 – October 2021. A one-year extension was confirmed, with the contract ending in October 2022. We are delighted that, following a competitive tender process, we have been awarded the subsequent contract for Carers Services in Newcastle upon Tyne which will run from November 2022 to October 2025.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued)

Year ended 31 March 2022

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### Achievements and performance (continued)

Additional funding from a range of grant makers enables us to use our skills and expertise to expand our valuable work with carers, continuing our successful services and developing new solutions to meet carers' changing needs. Ongoing monitoring and evaluation of our services allows us to develop in response to carer feedback.

Carers already faced many challenges before the COVID 19 pandemic, significant pressure on health and social care services, the ongoing impact of welfare reform and reductions in capacity in the voluntary and community sector. All of these became more serious in light of COVID 19, along with the additional isolation of lockdown, shielding and lack of access to many support services for those they care for. 2021/22 saw us continue to adapt our services to meet the rapidly evolving challenges of the pandemic and emerging cost of living crisis, ensuring we continued to provide carers with high quality support. We also continued working with other services and organisations to encourage good practice in identifying and supporting carers.

During the year 2021/22:

- 6,282 (2021:6,210) adult carers were in contact with Newcastle Carers.
- 150 (2021:139) young carers (aged 5-18) and their families were supported.
- 95 (2021:87) young carers and 675 (2020:663) adult carers registered with the charity during the year.
- 386 (2021:198) carers were awarded a grant from the Carers Wellbeing Fund.

*Note: These figures relate to current clients who are registered with the charity and do not include information on general enquiries from carers who are not registered or professionals (unless they relate to a specific client).*

The demand for our services remains consistently high among carers of all ages. We have seen an uplift in referrals from schools, universities and other education providers and from GPs, demonstrating the success of our awareness raising work targeting these organisations. After a significant dip last year, we saw applications to the Carers Wellbeing Fund return to pre-COVID levels, as restrictions eased and carers were more able to access wellbeing activities.

### Service Delivery

We began the year with all staff working from home, and the majority of support offered remotely, due to the pandemic. In May we updated our organisational COVID risk assessment, completed changes in the building and updated all staff personalised risk assessments. In June we began a hybrid working model, with controlled numbers of staff in attendance at the Carers Centre each day, and face to face appointments available in the building for carers where needed. Home visits were offered in exceptional circumstances, and we continued to do face to face appointments in schools to complete young carers assessments and support work.

We closely monitored the changing COVID requirements, regularly updating our risk assessments, and were able to return to in person groups and activities for young carers and young adult carers during the summer. These were paused briefly in January, with a return to virtual groups at the peak of the Omicron wave. Adult carers were more cautious about returning to in person groups and continued to meet virtually throughout the year.

Adult carers' staff continued to offer a lot of emotional support and coping strategies to carers facing challenging and stressful situations. Initially this was largely due to the pandemic, however as the year went on, we also saw the cost-of-living crisis impact on carers circumstances and wellbeing. This complexity was also reflected in the referrals we received from professionals. The resumption of face-to-face appointments proved extremely beneficial for those carers who struggled to access support effectively online or via the telephone.

Our popular complementary therapy service, which is available to carers with very stressful caring roles, has been particularly disrupted by the pandemic. A review and full risk assessment of the service resulted in telephone assessments to update health information in July before face-to-face appointments recommenced in August. Take up of the service has remained high since its resumption. We remain very grateful to the former carer whose generous donation is funding this service for the duration of the current contract to October 2022. Their support provided certainty that the service could resume as soon as COVID restrictions eased.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued)

Year ended 31 March 2022

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### Achievements and performance (continued)

We have worked hard to provide the best possible service for young carers. We have secured additional funds to support this from Ballinger Foundation and Children in Need and delivered many successful groups and activities which have been of great benefit. However, the pandemic has resulted in a lot of complex work to support young carers in very difficult circumstances, and our successful work with schools and colleges has also increased awareness of young carers and resulted in increased referrals. The one-to-one work is invaluable. For example, an Independent Reviewing Officer at a Child Protection review conference recently stated:

*"[Young Carers Worker's] support of 1:1 work with \*Emma\* is a massive strength."*

Our support for Young Carers continues to be very demanding, with large and complex caseloads to manage. Staff and trustees monitor the situation carefully. To assist with these demands, this year trustees designated additional resources from reserves to increase capacity in the team. We will continue to seek the support and funding we need to provide the best possible service.

Young Carers approaching their 16th birthday are offered a transition assessment. They are provided with personalised support throughout their move from Children's to Adult Services, and beyond as needed. They are encouraged to join our Young Adult Carers group and remain engaged with Newcastle Carers.

Our groups for young carers and young adult carers have proved successful both online and in person. We run three groups a week, by age group, with additional activities in the school holidays supported by our Young Carers Groups and Activities Worker, who is partly funded by Children in Need. Activities this year included: picnics, pizza, horse-riding, climbing and forest school. Themed sessions included Young Carers Action Day and Refugee and Asylum Seekers Week.

Young Adult Carer groups met fortnightly online while the centre was closed, and then moved to weekly in person meetings. Work with the NHS and Universities continued, and a new partnership with SAGE saw workshops focusing on raising the aspirations of Young Adult Carers. Additional, one to one, support for Young Adult Carers continues to be provided as and when needed.

### Raising Carer Awareness in Schools

We continue to work proactively with schools, providing information and advice, resources and training. A dedicated section on our website includes downloadable publications and lesson plans. We began training events for school governors in April 2021.

### Young Carer 6th Form Bursary

Newcastle Carers has been involved in the inception, creation and support of the 6th form bursary for young carers and so we were delighted in May that Newcastle City Council agreed to allocate funding to the Young Carer 6th Form Bursary for the next two academic years (minimum). This is great news for young carers as this additional £300 per year can support them with vital costs associated with caring whilst in education.

A carer that we supported to access the bursary shared:

*"My daily routine involves getting myself ready, then my mum, I like to be organised but if she has a bad day, it is always a rush. I will skip breakfast and don't have money to buy it on the way. I have low self-esteem going into college as I feel scruffy when I don't have time to make myself look my best. All this puts me off the whole day."*

She received a bursary to buy clothes, a new school bag, taxi travel and food.

Securing the bursary for the next 2 academic years will help Newcastle Carers to support more carers to access the financial support that they need to access education and reach their full potential.

# **Newcastle Carers**

(A company limited by guarantee)

## **Trustees' report (continued)**

Year ended 31 March 2022

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### **Achievements and performance (continued)**

#### **Universities Carer Group**

We established a student carer group in partnerships with Newcastle and Northumberland Universities in the 2020/21 academic year. An end of term survey about the impact was undertaken in May. All respondents said the group had a positive effect on their wellbeing. Both Universities were keen to keep this going and support it to grow, and groups meet monthly with a blended approach of online and face to face meetings. In light of this work Northumbria University undertook a data collection process to identify and contact student carers and ensure they have access to the information they need – over 800 student carers came forward in the first term.

#### **Newcastle College Carers Group**

Newcastle College have fully established their own monthly young carers group which takes place on a lunchtime, providing information, advice and peer support. The group is supported by a member of Newcastle Carers staff as well as a college staff member. The College was also reassessed for the Carers Federation Charter Mark and successfully received this accolade for their improvements to carer support. Newcastle Carers were heavily involved in helping them to establish this good practice.

#### **Partnership Work**

##### **Hospital CIAW Post**

The Newcastle Hospitals Trust provided funding to appoint a Hospital's Carer Information and Advice Worker, based within the hospitals. Unfortunately, due to COVID it was not initially possible for the worker to work directly on the wards identified for the pilot, and they worked more broadly to raise awareness of the post and develop successful referral routes across the Trust and recruit and support Carers Champions within the staff teams in the Trust. An application to Newcastle Hospitals Charity to extend the post into a second year was successful.

##### **Carers Into Work Advisor**

This project, funded by North of Tyne Combined Authority, has continued to build throughout the year with increasing referral numbers and some very positive outcomes. Working with Northumberland Carers and North Tyneside Carers Centre we have built good referral pathways with other relevant services, and the opportunity to begin attending face-to-face events and job fairs as lockdowns eased has helped with networking.

##### **Sage Plc**

We received funding and support from Sage, who led workshops with Young Adult Carers on confidence building, insight into employment and entrepreneurial skills.

##### **Making Carers Count**

We were successful in gaining funding from Carers Trust as part of their 'Making Carers Count' project. This provides a substantial amount over a 30-month period to engage with and deliver carer support services to asylum seeker and refugee communities within Newcastle. The project started in January 2022 and our project worker has quickly begun making good contacts and networks to develop this work.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued)

Year ended 31 March 2022

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### Achievements and performance (continued)

#### Raising Awareness

Throughout the year we have taken many opportunities to raise awareness of carers and their rights and encouraged carers to share their own stories. This includes, but is not limited to:

- 'Tower of Strength' a successful creative project in conjunction with a community artist. The finished banner, showing carers experiences during the pandemic, toured local libraries before being permanently displayed in the Carers Centre.
- Staff and young adult carers spoke at the Northern Region Safeguarding Conference (NHS England).
- Four young adult carers participating in the NHS Young Carer Health Champion Project.
- A young carer represented Newcastle at an online national meeting with the Children's Commissioner, Dame Rachel de Souza.
- Staff speaking at a Policy Cabinet meeting on Social Care Integration on the potential difficulties and opportunities for carers as a result of the planned changes.
- Interviews with staff and carers on local media throughout the year.
- Supporting young carers groups to be involved in the No Child Left Behind consultation.

#### Volunteers

As the majority of our volunteer led services are face-to-face groups COVID had an adverse impact on our volunteering team and activities. Volunteer counselling successfully continued via an online and telephone service and returned to in person meetings once hybrid working was established. Some volunteers continued to provide support to carers during lockdowns, e.g. assisting in keeping in touch with carers who would otherwise have been benefitting from in person support groups. Volunteers returned to supporting in-person young carers and young adult carers groups, and others will get involved when adult groups return to meeting in person.

#### ● **Organisational changes**

##### **New Chief Executive**

Our new Chief Executive, Edward Gorringe, joined us in late April 2021, meeting with staff, trustees, partners and carers as part of his induction and gaining a good understanding of the organisation. He brings fresh eyes and a wealth of expertise and experience to our forward planning as we move out of the pandemic.

#### ● **Website development**

Young carers were involved in the development of resources for our website, helping us design pages that would work for young carers and their families as well as professionals.

In addition, a group of young carers worked with Sail Creative to produce some short animations for use on the website. These animations are particularly useful for training and awareness raising around young carers issues. As well as being a creative and affirming project to be part of, these gave young carers a powerful voice whilst maintaining their anonymity. The project was so successful that NHS England approached us and asked us to work with young carers and young adult carers to develop a 'Top Tips for GPs' animation and resource pack.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued)

Year ended 31 March 2022

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### Financial review

#### • Financial performance

Income for the year amounted to £842,282, a decrease of £52,900 from the prior year. The majority of this decrease is due to additional Covid-19 Support grants being available in the prior year.

Overall the trustees are satisfied with both the result for the year and the year end financial position, in what continues to be a challenging economic climate. The trustees continue to designate funds to protect and strengthen the charity as we recover from the pandemic. Details of designated funds can be found in note 12.

#### • Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in note 2.2 of the accounting policies.

#### • Reserves policy

Reserves are maintained at a level which ensures that Newcastle Carers core activities could continue during a period of unforeseen difficulty. The trustees believe that the minimum level of the EOR (the "Emergency Operating Reserve" - EOR) should be the equivalent of four months' operating costs budgeted for the following financial year, plus an additional £50,000 for unexpected, large ad hoc costs such as repairs and maintenance.

The figure is calculated and reviewed annually and has been identified following consideration of the main financial risks to the charity. The EOR should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities. Therefore, based on the 2022/23 budget the target free reserves is £300,000. As Newcastle Carers have reached this desired level of reserves, the trustees have explicitly designated the amount to ring fence the reserves. This therefore means the remaining level of unrestricted free reserves can be zero. Should the charity enter negative funds, this will be covered by release from the EOR and then the charity will look to build the fund back up to the desired level.

The fund balances carried forward at 31 March 2022 show a total of £682,932. Of these funds £127,267 are restricted funds. Excluding balances tied up in restricted and designated funds (excluding the EOR) and fixed assets the charity's total free reserves stand at £399,926. Therefore, the charity has a surplus in reserves of £99,926 which they will seek to apply to charitable purpose over the coming year.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued)

Year ended 31 March 2022

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### Structure, governance and management

#### • Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 2 December 2011.

The principal objects of Newcastle Carers are:

(a) to relieve the charitable needs of adults and young people who are carers in and around the City of Newcastle upon Tyne, particularly through the provision of advice, information, advocacy, training, counselling, support, friendship and such other activities as the trustees shall from time to time think fit.

(b) to advance education concerning caring amongst carers, the public, and professional and statutory authorities.

#### • Methods of appointment or election of trustees

Trustees are appointed through a process that is open and transparent and takes account of the equalities and diversity policy. A job description and person specification for the role of trustee is agreed and a recruitment pack developed. The post is advertised widely to attract applicants with the relevant skills and experience. All those making an application, and meeting the eligibility criteria, are invited to a first meeting with the Chief Executive and nominated trustees.

In the next stage of the recruitment process candidates are invited to attend a trustee meeting as a guest, to meet other trustees and experience how the Board works. At the following board/general meeting successful candidates will either be co-opted to the Board (by a vote of the trustees) or elected to the Board (by the membership at a general meeting.) Co-opted trustees serve until the next AGM, when they must either stand for election by the membership or stand down.

#### • Organisational structure and decision-making policies

The board of trustees meet bi-monthly, with additional meetings arranged when necessary. Officers are appointed at the first board meeting following the Annual General Meeting.

The board nominates individual trustees to undertake specific tasks, for example as lead on GDPR and data security, to advise and assist with policies and procedures, or to support recruitment of staff and trustees.

Day-to-day management of the charity is delegated to the Chief Executive. Our previous CEO, Katie Dodd, stood down as planned in August 2020, a new CEO, Edward Gorrings, was recruited in March 2021 and commenced in late April 2021.

#### • Risk management

The trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued)

Year ended 31 March 2022

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### Structure, governance and management (continued)

#### • Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regards to the Charity Commission's general guidance on public benefit when reviewing Newcastle Carers aims and objectives and in planning the future activities. In particular the trustees considered how planned activities would contribute to the aims and objectives they had set.

#### Plans for future periods

We are delighted to have been successfully awarded the new joint Newcastle City Council and Newcastle Gateshead Clinical Commissioning Group contract for Carers Services in Newcastle upon Tyne, which runs November 2022 to October 2025. We are now reviewing our service and updating our staffing structure and strategic plan to meet the requirements of the new contract while also generating additional income to deliver specific projects to benefit local carers of all ages.

We will build on what we have learnt during COVID to continue to offer carers flexible and targeted support, including virtually if this is what works best for the individual. We reopened for drop ins at the Carers Centre in Byker in May 2022 and look forward to building our presence in the various local communities within Newcastle, to ensure carers needs are recognised and met.

We are working with local partners to establish accreditation marks for GP practices (Carer Friendly Surgery) and schools (Carer Friendly School) in Newcastle. The 'Carer Friendly Accreditation' was launched in Carers Week (June 2022) following a pilot project that saw Lane End Surgery become the first GP practice to receive accreditation. To date, five GP practices and four schools have achieved accreditation, pledging a number of ways to identify and support carers in Newcastle.

We will continue our work to add value to the core services we offer through additional project funding. We expect that support for young carers will continue to be a key area for fundraising and service development.

# Newcastle Carers

(A company limited by guarantee)

## Trustees' report (continued)

Year ended 31 March 2022

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### Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes 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. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of information to auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

### Auditors

The auditors, UNW LLP, have indicated their willingness to continue in office. The designated trustees will propose a motion reappointing the auditors at a meeting of the trustees.

Approved by order of the members of the board of trustees on 1 November 2022 and signed on their behalf by:



**M K Youngs**



## **Independent auditors' report to the Members of Newcastle Carers**

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### **Opinion**

We have audited the financial statements of Newcastle Carers (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure 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 United Kingdom, including the Financial Reporting Council'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.



## **Independent auditors' report to the Members of Newcastle Carers (continued)**

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### **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, except to the extent otherwise explicitly stated in our report, 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.

### **Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes 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.



## **Independent auditors' report to the Members of Newcastle Carers (continued)**

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### **Auditor's responsibilities for the audit of the financial statements**

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:

We identified areas of law and regulations that could reasonably be expected to have a material effect on the financial statements from our general and sector experience and through discussions with the trustees and other management (as required by Auditing Standards) and from inspection of the charitable company's legal correspondence and we discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations. We have communicated identified laws and regulations within our audit team and remained alert to any indications of non compliance throughout the audit.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we have assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the charitable company is subject to many other laws and regulations where the consequences of non compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines and litigation. We identified the following areas as those most likely to have such an effect; safeguarding, health and safety, employment law, data protection, environmental law, and certain aspects of company legislation, recognising the nature of the charitable company's activities. Auditing Standards limit the required audit procedures to identify non compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Through these procedures we have not become aware of any actual or suspected non-compliance material to the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Other matters**

Comparative information in the financial statements is derived from the charitable company's prior period financial statements which were not audited.



## Independent auditors' report to the Members of Newcastle Carers (continued)

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### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

*Anne Hallowell*

**Anne Hallowell BSc DChA FCA (Senior Statutory Auditor)**  
**for and on behalf of UNW LLP, Statutory Auditor**

Chartered Accountants  
Newcastle upon Tyne

Date: 1 November 2022

# Newcastle Carers

(A company limited by guarantee)

## Statement of financial activities (incorporating income and expenditure account) Year ended 31 March 2022

|                                    |             | Unrestricted<br>funds<br>2022<br>£ | Designated<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|-------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                    | <b>Note</b> |                                    |                                  |                                  |                             |                             |
| <b>Income from:</b>                |             |                                    |                                  |                                  |                             |                             |
| Donations and legacies             | 4           | 10,892                             | -                                | 166,542                          | 177,434                     | 228,887                     |
| Charitable activities              | 6           | 573,438                            | -                                | 90,793                           | 664,231                     | 666,285                     |
| Other trading activities           |             | 617                                | -                                | -                                | 617                         | 10                          |
| <b>Total income</b>                |             | <b>584,947</b>                     | <b>-</b>                         | <b>257,335</b>                   | <b>842,282</b>              | <b>895,182</b>              |
| <b>Expenditure on:</b>             |             |                                    |                                  |                                  |                             |                             |
| Raising funds                      |             | 1,318                              | -                                | -                                | 1,318                       | 187                         |
| Charitable activities              | 7           | 534,264                            | 29,092                           | 296,124                          | 859,480                     | 718,814                     |
| <b>Total expenditure</b>           |             | <b>535,582</b>                     | <b>29,092</b>                    | <b>296,124</b>                   | <b>860,798</b>              | <b>719,001</b>              |
| <b>Net income/(expenditure)</b>    |             | <b>49,365</b>                      | <b>(29,092)</b>                  | <b>(38,789)</b>                  | <b>(18,516)</b>             | <b>176,181</b>              |
| Transfers between funds            | 12          | 7,024                              | (8,731)                          | 1,707                            | -                           | -                           |
| <b>Net movement in funds</b>       |             | <b>56,389</b>                      | <b>(37,823)</b>                  | <b>(37,082)</b>                  | <b>(18,516)</b>             | <b>176,181</b>              |
| <b>Reconciliation of funds:</b>    |             |                                    |                                  |                                  |                             |                             |
| Total funds brought forward        | 12          | 57,320                             | 479,779                          | 164,349                          | 701,448                     | 525,267                     |
| Net movement in funds              | 12          | 56,389                             | (37,823)                         | (37,082)                         | (18,516)                    | 176,181                     |
| <b>Total funds carried forward</b> |             | <b>113,709</b>                     | <b>441,956</b>                   | <b>127,267</b>                   | <b>682,932</b>              | <b>701,448</b>              |

The notes on pages 18 to 35 form part of these financial statements.

# Newcastle Carers

(A company limited by guarantee)

## Balance sheet

As at 31 March 2022

|                                                | Note | 2022<br>£      | 2021<br>£      |
|------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                            |      |                |                |
| Tangible assets                                | 9    | 13,783         | 22,446         |
|                                                |      | <u>13,783</u>  | <u>22,446</u>  |
| <b>Current assets</b>                          |      |                |                |
| Debtors                                        | 10   | 198,489        | 47,263         |
| Cash at bank and in hand                       |      | 560,497        | 707,070        |
|                                                |      | <u>758,986</u> | <u>754,333</u> |
| Creditors: amounts falling due within one year | 11   | (89,837)       | (75,331)       |
| <b>Net current assets</b>                      |      | <u>669,149</u> | <u>679,002</u> |
| <b>Total net assets</b>                        |      | <u>682,932</u> | <u>701,448</u> |
| Restricted funds                               | 12   | 127,267        | 164,349        |
| Unrestricted funds                             |      |                |                |
| Designated funds                               | 12   | 441,956        | 479,779        |
| General funds                                  | 12   | 113,709        | 57,320         |
|                                                |      | <u>555,665</u> | <u>537,099</u> |
| <b>Total funds</b>                             |      | <u>682,932</u> | <u>701,448</u> |

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 01 November 2022 and signed on their behalf by:

**A Hill**

Company registered number: 07869359

The notes on pages 18 to 35 form part of these financial statements.

# Newcastle Carers

(A company limited by guarantee)

## Statement of cash flows Year ended 31 March 2022

|                                                            | 2022<br>£        | 2021<br>£       |
|------------------------------------------------------------|------------------|-----------------|
| <b>Cash flows from operating activities</b>                |                  |                 |
| Net cash used in operating activities                      | <b>(146,573)</b> | 345,608         |
| <b>Cash flows from investing activities</b>                |                  |                 |
| Purchase of tangible fixed assets                          | -                | (25,051)        |
| <b>Net cash provided by/(used in) investing activities</b> | <b>-</b>         | <b>(25,051)</b> |
| <b>Change in cash and cash equivalents in the year</b>     | <b>(146,573)</b> | <b>320,557</b>  |
| Cash and cash equivalents at the beginning of the year     | <b>707,070</b>   | 386,513         |
| <b>Cash and cash equivalents at the end of the year</b>    | <b>560,497</b>   | 707,070         |

The notes on pages 18 to 35 form part of these financial statements

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

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### 1. General information

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Newcastle Carers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

#### 2.2 Going concern

The financial statements have been prepared on a going concern basis.

Given the matters outlined in the trustees report, particularly those in relation to Covid-19, the trustees have considered the additional risks presented and all factors they believe might reasonably impact upon the future outlook of the charity. The charity has a relatively low fixed cost base and adequate resources to continue in operational existence for the foreseeable future.

The current Newcastle City Council and Newcastle Gateshead Clinical Commissioning Group contract for Carers Services in Newcastle upon Tyne ends in October 2022 however the charity has been awarded the subsequent contract for Carers Services in Newcastle upon Tyne which will run from November 2022 to October 2025.

As a result, the trustees have a reasonable expectation that the charity will continue as a going concern for a period of at least 12 months from the date of signing these accounts.

#### 2.3 Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Government grants are credited to the statement of financial activities as the related expenditure is incurred.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the relevant events. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

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### 2. Accounting policies (continued)

#### 2.4 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity, including those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

#### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

|                               |                              |
|-------------------------------|------------------------------|
| Short-term leasehold property | - over the life of the lease |
| Office equipment              | - 25%                        |
| Computer equipment            | - 33%                        |

#### 2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

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### 2. Accounting policies (continued)

#### 2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

#### 2.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

#### 2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

### 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In preparing these financial statements the directors do not consider there were any significant areas of judgment that were required in applying the company's accounting policies as set out above.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 4. Income from donations and legacies

|                                                       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 4,297                              | -                                | 4,297                       |
| Gifts in kind                                         | -                                  | 2,100                            | 2,100                       |
| Grants (see note 5)                                   | 592                                | 164,442                          | 165,034                     |
| Government grants                                     | 4,019                              | -                                | 4,019                       |
| Fees, events contributions and other voluntary income | 1,984                              | -                                | 1,984                       |
|                                                       | <u>10,892</u>                      | <u>166,542</u>                   | <u>177,434</u>              |

Gifts in kind comprise staff time and consultancy from various sources. The charity received the benefit of a consultancy project to Newcastle Carers which was worth an estimated £1,100 which was funded and paid for directly by Lloyds Bank Foundation for England and Wales. The charity received the benefit of staff time to Newcastle Carers which was worth an estimated £1,000 which was provided by Sage Foundation.

|                                                       | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 1,512                              | 23,810                           | 25,322                      |
| Gifts in kind                                         | -                                  | 10,213                           | 10,213                      |
| Grants (see note 5)                                   | 1,000                              | 186,005                          | 187,005                     |
| Government grants                                     | 5,906                              | -                                | 5,906                       |
| Fees, events contributions and other voluntary income | 441                                | -                                | 441                         |
| Total 2021                                            | <u>8,859</u>                       | <u>220,028</u>                   | <u>228,887</u>              |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 5. Grants

|                                                                                  | 2022<br>£      | 2021<br>£      |
|----------------------------------------------------------------------------------|----------------|----------------|
| Ballinger Charitable Trust                                                       | 15,000         | 15,000         |
| Carers Trust: Covid Grants to Carers                                             | -              | 6,222          |
| Carers Trust: Inspiring Change funded by The Quilter Foundation                  | -              | 8,221          |
| Carers Trust: Making Carers Count                                                | 22,825         | -              |
| Carers Trust: Respite and Development Fund                                       | 4,954          | -              |
| Carers Trust: Sage Young Adult Carers                                            | 5,000          | -              |
| Carers Trust: Young Adult Carer Wellbeing and Resilience Programme               | -              | 5,000          |
| Children in Need                                                                 | 20,899         | 31,211         |
| Community Foundation Tyne & Wear and Northumberland                              | -              | 5,000          |
| Lloyds Bank Foundation for England and Wales                                     | -              | 34,649         |
| Newcastle City Council: Adult Social Care Infection Control Fund Grant – Round 2 | -              | 12,042         |
| Newcastle City Council: Carers Week                                              | -              | 5,000          |
| Newcastle City Council: Omicron Fund                                             | 4,014          | -              |
| Newcastle Gateshead Clinical Commissioning group: Winter Pressures               | -              | 15,000         |
| NHS England: Improving Outcomes for Young Carers                                 | 9,998          | -              |
| NHS Foundation Trust: Hospital Carers Worker                                     | 39,000         | -              |
| North of Tyne Combined Authority - Carers Into Work                              | 39,122         | 36,857         |
| The Triangle Trust 1949 Fund                                                     | -              | 4,025          |
| Other Small Grants                                                               | 4,222          | 8,778          |
|                                                                                  | <b>165,034</b> | <b>187,005</b> |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

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### 6. Income from charitable activities

|                                                                                                 | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Joint Contract - Newcastle City Council and Newcastle<br>Gateshead Clinical Commissioning Group | 573,438                            | 90,793                           | 664,231                     |
|                                                                                                 |                                    |                                  |                             |
|                                                                                                 | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
| Joint Contract - Newcastle City Council and Newcastle<br>Gateshead Clinical Commissioning Group | 581,285                            | 85,000                           | 666,285                     |

# Newcastle Carers

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## Notes to the financial statements Year ended 31 March 2022

### 7. Analysis of expenditure by activities

|                            | Activities<br>undertaken<br>directly<br>2022<br>£ | Support<br>costs<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|----------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Support services to carers | 686,474                                           | 173,006                       | 859,480                     |

|                            | Activities<br>undertaken<br>directly<br>2021<br>£ | Support<br>costs<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|----------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Support services to carers | 558,702                                           | 160,112                       | 718,814                     |

### Analysis of direct costs

|                                        | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|----------------------------------------|-----------------------------|-----------------------------|
| Wages and salaries (note 8)            | 511,293                     | 463,968                     |
| Project costs                          | 40,128                      | 36,349                      |
| Client related expenditure             | 132,669                     | 57,730                      |
| Complimentary therapy additional costs | 2,187                       | 442                         |
| Volunteer costs                        | 197                         | 213                         |
|                                        | <b>686,474</b>              | <b>558,702</b>              |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 7. Analysis of expenditure by activities (continued)

#### Analysis of support costs

|                             | <b>Total<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> |
|-----------------------------|---------------------------------------|---------------------------------------|
| Wages and salaries (note 8) | <b>50,458</b>                         | 38,312                                |
| Depreciation                | <b>8,663</b>                          | 16,011                                |
| Administrative costs        | <b>107,754</b>                        | 99,954                                |
| Legal and professional fees | <b>381</b>                            | 2,355                                 |
| Audit fee                   | <b>5,750</b>                          | 3,480                                 |
|                             | <b>173,006</b>                        | 160,112                               |

### 8. Staff costs

|                       | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|-----------------------|-------------------|-------------------|
| Wages and salaries    | <b>508,544</b>    | 452,197           |
| Social security costs | <b>37,216</b>     | 35,492            |
| Other pension costs   | <b>15,991</b>     | 14,591            |
|                       | <b>561,751</b>    | 502,280           |

The average number of persons employed by the charity during the year was as follows:

| <b>2022<br/>No.</b> | <b>2021<br/>No.</b> |
|---------------------|---------------------|
| <b>24</b>           | 23                  |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The average number of employees, calculated on a full-time equivalent basis, was 18 (2021: 18).

No trustees were entitled to, or received, any remuneration or any other benefits for services during 2022 (2021: £nil) and no expenses were incurred by or reimbursed to any of the trustees during the year (2021: £nil).

Key management personnel are deemed to be those having authority and responsibility delegated to them by the trustees for planning, directing and controlling the activities of the charity. During 2021/22 they are:

Edward Gorringe  
Rachel Parsons

The total employee benefits of the key management personnel of the charity were £94,302 (2021: £63,600).

### 9. Tangible fixed assets

|                          | Short-term<br>leasehold<br>property<br>£ | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|--------------------------|------------------------------------------|--------------------------|----------------------------|------------|
| <b>Cost or valuation</b> |                                          |                          |                            |            |
| At 1 April 2021          | 43,658                                   | 7,752                    | 26,436                     | 77,846     |
| At 31 March 2022         | 43,658                                   | 7,752                    | 26,436                     | 77,846     |
| <b>Depreciation</b>      |                                          |                          |                            |            |
| At 1 April 2021          | 38,786                                   | 4,117                    | 12,497                     | 55,400     |
| Charge for the year      | 696                                      | 1,111                    | 6,856                      | 8,663      |
| At 31 March 2022         | 39,482                                   | 5,228                    | 19,353                     | 64,063     |
| <b>Net book value</b>    |                                          |                          |                            |            |
| At 31 March 2022         | 4,176                                    | 2,524                    | 7,083                      | 13,783     |
| At 31 March 2021         | 4,872                                    | 3,635                    | 13,939                     | 22,446     |

# Newcastle Carers

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## Notes to the financial statements Year ended 31 March 2022

### 10. Debtors

|                                | 2022<br>£      | 2021<br>£     |
|--------------------------------|----------------|---------------|
| <b>Due within one year</b>     |                |               |
| Trade debtors                  | 195,713        | 39,365        |
| Prepayments and accrued income | 2,776          | 7,898         |
|                                | <u>198,489</u> | <u>47,263</u> |

### 11. Creditors: Amounts falling due within one year

|                                    | 2022<br>£     | 2021<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 11,286        | 11,765        |
| Other taxation and social security | 24,547        | 21,672        |
| Other creditors                    | 3,248         | 4,537         |
| Accruals and deferred income       | 50,756        | 37,357        |
|                                    | <u>89,837</u> | <u>75,331</u> |

|                                        | 2022<br>£     | 2021<br>£     |
|----------------------------------------|---------------|---------------|
| <b>Deferred income</b>                 |               |               |
| Deferred income at 1 April             | 13,469        | -             |
| Resources deferred during the year     | 26,487        | 13,469        |
| Amounts released from previous periods | (13,469)      | -             |
| <b>Deferred income at 31 March</b>     | <u>26,487</u> | <u>13,469</u> |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 12. Statement of funds

#### Statement of funds - current year

|                                 | Balance at 1<br>April 2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                          |                                     |
| Business development            | 25,000                          | -              | -                | -                        | 25,000                              |
| CEO Saving 2020                 | 8,638                           | -              | (5,907)          | (2,731)                  | -                                   |
| Emergency Operating Reserve     | 350,000                         | -              | -                | (50,000)                 | 300,000                             |
| Ethical Employer                | 96,141                          | -              | (23,185)         | 44,000                   | 116,956                             |
|                                 | <u>479,779</u>                  | <u>-</u>       | <u>(29,092)</u>  | <u>(8,731)</u>           | <u>441,956</u>                      |
| <b>General funds</b>            |                                 |                |                  |                          |                                     |
| General funds                   | <u>57,320</u>                   | <u>584,947</u> | <u>(535,582)</u> | <u>7,024</u>             | <u>113,709</u>                      |
| <b>Total Unrestricted funds</b> | <u>537,099</u>                  | <u>584,947</u> | <u>(564,674)</u> | <u>(1,707)</u>           | <u>555,665</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 12. Statement of funds (continued)

|                                                                                        | Balance at 1<br>April 2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2022<br>£ |
|----------------------------------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                                |                                 |                |                  |                          |                                     |
| Carers Wellbeing Fund                                                                  | 90,085                          | 90,793         | (96,470)         | -                        | 84,408                              |
| Ballinger Charitable Trust                                                             | -                               | 15,000         | (11,733)         | -                        | 3,267                               |
| Carers Trust: Carers Respite                                                           | -                               | 4,954          | (284)            | -                        | 4,670                               |
| Carers Trust: Making Carers<br>Count                                                   | -                               | 22,825         | (12,088)         | -                        | 10,737                              |
| Lloyds Bank Foundation for<br>England and Wales                                        | 10,509                          | -              | (11,713)         | 1,204                    | -                                   |
| Children in Need                                                                       | 20,627                          | 20,899         | (35,025)         | -                        | 6,501                               |
| NHS Hospital Trust: Hospital<br>Carer Information                                      | -                               | 39,000         | (36,978)         | -                        | 2,022                               |
| Carers Trust: Sage YAC                                                                 | -                               | 5,000          | (5,000)          | -                        | -                                   |
| Newcastle Gateshead Clinical<br>Commissioning group: Winter<br>Pressures               | 12,899                          | -              | (7,121)          | -                        | 5,778                               |
| Complementary Therapy<br>Service                                                       | 14,940                          | -              | (22,104)         | -                        | (7,164)                             |
| Newcastle City Council:<br>Carers Week                                                 | 5,000                           | -              | -                | -                        | 5,000                               |
| Newcastle City Council: Adult<br>Social Care Infection Control<br>Fund Grant – Round 2 | 5,005                           | -              | (5,005)          | -                        | -                                   |
| North of Tyne Combined<br>Authority: Carers Into Work                                  | 3,118                           | 39,122         | (33,739)         | -                        | 8,501                               |
| Newcastle City Council:<br>Omicron Fund                                                | -                               | 4,014          | -                | -                        | 4,014                               |
| NHS England - Young Carers                                                             | -                               | 9,998          | (9,998)          | -                        | -                                   |
| Other Small Grants                                                                     | 2,166                           | 3,630          | (6,766)          | 503                      | (467)                               |
| Gifts in Kind                                                                          | -                               | 2,100          | (2,100)          | -                        | -                                   |
|                                                                                        | <b>164,349</b>                  | <b>257,335</b> | <b>(296,124)</b> | <b>1,707</b>             | <b>127,267</b>                      |
| <b>Total of funds</b>                                                                  | <b>701,448</b>                  | <b>842,282</b> | <b>(860,798)</b> | <b>-</b>                 | <b>682,932</b>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 12. Statement of funds (continued)

#### Statement of funds - prior year

|                                 | Balance at<br>1 April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2021<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                          |                                     |
| Business development            | 20,000                          | -              | -                | 5,000                    | 25,000                              |
| CEO Saving 2020                 | -                               | -              | (5,362)          | 14,000                   | 8,638                               |
| Emergency Operating Reserve     | 350,000                         | -              | -                | -                        | 350,000                             |
| Ethical Employer                | 30,000                          | -              | (15,859)         | 82,000                   | 96,141                              |
|                                 | <u>400,000</u>                  | <u>-</u>       | <u>(21,221)</u>  | <u>101,000</u>           | <u>479,779</u>                      |
| <b>General funds</b>            |                                 |                |                  |                          |                                     |
| General funds                   | <u>48,981</u>                   | <u>590,154</u> | <u>(481,138)</u> | <u>(100,677)</u>         | <u>57,320</u>                       |
| <b>Total Unrestricted funds</b> | <u>448,981</u>                  | <u>590,154</u> | <u>(502,359)</u> | <u>323</u>               | <u>537,099</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 12. Statement of funds (continued)

|                                                                                        | Balance at<br>1 April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2021<br>£ |
|----------------------------------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                                |                                 |                |                  |                          |                                     |
| Carers Wellbeing Fund                                                                  | 43,852                          | 85,000         | (38,767)         | -                        | 90,085                              |
| Ballinger Charitable Trust                                                             | -                               | 15,000         | (15,000)         | -                        | -                                   |
| Carers Trust: Carers Respite                                                           | -                               | 5,000          | (5,000)          | -                        | -                                   |
| Carers Trust: Making Carers<br>Count                                                   | -                               | 6,222          | (6,222)          | -                        | -                                   |
| Lloyds Bank Foundation for<br>England and Wales                                        | 12,022                          | 34,649         | (36,162)         | -                        | 10,509                              |
| Children in Need                                                                       | -                               | 31,211         | (10,584)         | -                        | 20,627                              |
| NHS Hospital Trust: Hospital<br>Carer Information                                      | 10,455                          | 4,025          | (14,480)         | -                        | -                                   |
| Carers Trust: Sage YAC                                                                 | 1,954                           | -              | (1,954)          | -                        | -                                   |
| Carers Trust: Inspiring Change<br>funded by The Quilter<br>Foundation                  | 5,131                           | 8,221          | (13,352)         | -                        | -                                   |
| Newcastle Gateshead Clinical<br>Commissioning group: Winter<br>Pressures               | -                               | 15,000         | (2,101)          | -                        | 12,899                              |
| Community Foundation Tyne &<br>Wear and Northumberland                                 | -                               | 5,000          | (5,000)          | -                        | -                                   |
| Complementary Therapy<br>Service                                                       | -                               | 23,810         | (8,870)          | -                        | 14,940                              |
| Newcastle City Council:<br>Carers Week                                                 | -                               | 5,000          | -                | -                        | 5,000                               |
| Newcastle City Council: Adult<br>Social Care Infection Control<br>Fund Grant – Round 2 | -                               | 12,042         | (7,037)          | -                        | 5,005                               |
| North of Tyne Combined<br>Authority: Carers Into Work                                  | -                               | 36,857         | (33,739)         | -                        | 3,118                               |
| Other Small Grants                                                                     | 2,872                           | 7,778          | (8,161)          | (323)                    | 2,166                               |
| Gifts in Kind                                                                          | -                               | 10,213         | (10,213)         | -                        | -                                   |
|                                                                                        | <u>76,286</u>                   | <u>305,028</u> | <u>(216,642)</u> | <u>(323)</u>             | <u>164,349</u>                      |
| <b>Total of funds</b>                                                                  | <u>525,267</u>                  | <u>895,182</u> | <u>(719,001)</u> | <u>-</u>                 | <u>701,448</u>                      |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

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### 12. Statement of funds (continued)

#### Designated Funds

##### **Business Development**

Funds from previous surpluses which have been allocated by the trustees to specific areas of business development, including rebranding, tender management support, income generation and fundraising from grants.

##### **CEO Saving 2020**

Funds identified as a saving while no CEO was in post, and allocated by the Trustees in September 2020 for necessary expenditure until a new CEO was established in post. The fund was spent down and closed this year.

##### **Emergency Operating Reserve**

Funds allocated by trustees representing the minimum level of reserves to be maintained, to cover four months of operation costs, costs arising from any reduction in operations and unplanned building repairs etc.

##### **Ethical Employer**

The trustees of Newcastle Carers recognise that the staff team are one of the charity's biggest assets. Our Ethical Employer Designated Fund protects our staff by fulfilling the following functions:

- As the contract is a fixed value with no inflationary uplift it safeguards inflationary increases for our staff team in the later years of the contract.
- It allows some flexibility in the staffing structure, recognising the need to respond to needs and that any staff/skills shortages put pressure on staff and make service delivery of the core contract and other funded areas of work difficult.
- A specific amount was designated to cover the costs of necessary building works to ensure COVID safety. Due to successful fundraising to cover these costs this balance was released to unrestricted funds.

#### Restricted Funds

##### **Ballinger Charitable Trust**

This grant towards the running costs of the Young Carers Service contributed to the costs of a Young Carers Worker, supporting individual young carers as well as our junior young carers group.

##### **Carers Trust: Carers Respite and Development Fund**

This funding from Carers Trust is part of the Government's £750 million Charity Package, the lead funders are Department for Digital, Culture, Media & Sport and Pears Foundation via the Community Match Challenge or HRH The Princess Royal Respite Fund. Funding was used to provide activities and respite, reducing isolation among carers and improving their confidence and wellbeing.

##### **Carers Trust: Making Carers Count**

Our Making Carers Count project is funded by Making Carers Count, a Carers Trust partnership programme supported by the Covid-19 Support Fund. Newcastle Carers are employing an Asylum Seeker and Refugees Worker to develop our work with this underrepresented community.

##### **Carers Trust: Sage**

The project created opportunities for young adult carers in Newcastle to meet Sage employees, access skills and career insight workshops, experience the work environment and learn about early career pathways at Sage.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

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### 12. Statement of funds (continued)

#### **Carers Trust: Inspiring Change funded by the Quilter Foundation**

This project empowered and trained young adult carers aged 16-24 who are in higher education to act as ambassadors in their college or university and help increase identification and support of young adult carers

#### **Carers Wellbeing Fund**

Newcastle Carers administers the Carers Wellbeing Fund on behalf of Newcastle Gateshead Clinical Commissioning Group and Newcastle City Council. The fund provides carers with the opportunity to access small grants. This year it also funded COVID 19 Emergency Grants. Monies carried forward are specifically for grants for carers.

#### **Children in Need**

Three year funding to support young carers by enabling positive friendships and social interactions with other young carers, improving their health and well being and increasing their aspirations.

#### **Complementary Therapy Service**

The income received this year is from a generous anonymous donor. This supported the therapists' salary and the costs of maintaining professional memberships while the service could not operate due to COVID 19. Furlough costs were also claimed. Expenditure has continued for this service and the donor has agreed to continue funding the service, and their next donation will cover the period Jan – Oct 22.

#### **Lloyds Bank Foundation for England and Wales: Dementia Work**

The funding from Lloyds Bank Foundation enabled us to employ a dedicated Dementia Carer Information and Advice Worker.

#### **Newcastle City Council: Carers Week**

Newcastle Carers were awarded a small amount from Newcastle City Council to provide a variety of events and activities during Carers Week in June. As these events and activities could not take place in person this year the funding was carried forward.

#### **Newcastle City Council: Adult Social Care Infection Control Fund Grant – Round 2**

Short term funding from Newcastle City Council to support work to make our building COVID secure, in recognition of the additional costs relating to infection prevention and control faced during the pandemic, and in preparation for the re-opening of services.

#### **Newcastle City Council: Omicron Fund**

Short term funding from Newcastle City Council allowing up to improve our virtual and hybrid services by funding necessary equipment and software.

#### **Newcastle Gateshead Clinical Commissioning group: Winter Pressures**

Three month funding enabling welfare calls and urgent grants for carers looking after someone with a mental health problem, an adult with a learning disability or someone with dementia. Four staff worked additional hours between March – May 2021 to undertake this work.

#### **NHS England – Young Carers**

Funding from NHS England to help achieve the NHS Long-term Plan, Objective 2.35 Improving Outcomes for Young Carers. This funded the development of an animation and information packs to be rolled out to GPs, giving young carers and young adult carers a voice and enabling them to address the barriers general practice staff face in identifying and supporting carers.

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 12. Statement of funds (continued)

#### NHS Hospital Trust – Hospital Carer Information and Advice Worker

This project, originally intended for a pilot project situating a Carer Information and Advice Worker on hospital wards, had to be adapted due to hospital restrictions during the pandemic. Instead they worked more broadly to raise awareness of the post and develop successful referral routes across the Trust and recruit and support Carers Champions within the staff teams in the Trust.

#### North of Tyne Combined Authority: Carers Into Work

A partnership with North of Tyne Combined Authority, Carers Northumberland and North Tyneside Carers Centre to provide a range of employability support to carers, which is participant led and based on the need of the carer, and develop a more informed understanding of the specific needs of carers moving into the workplace.

#### Other small grants

All grants of £2,500 or less are included in this section.

We were successful with several applications to Carers Trust small grants schemes. DWP grants towards equipment were needed to ensure reasonable adaptations for staff with health conditions. We received various small grants and donations towards our service.

### 13. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 13,783                             | -                                | 13,783                      |
| Current assets                | 631,719                            | 127,267                          | 758,986                     |
| Creditors due within one year | (89,837)                           | -                                | (89,837)                    |
| <b>Total</b>                  | <b>555,665</b>                     | <b>127,267</b>                   | <b>682,932</b>              |

#### Analysis of net assets between funds - prior year

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Endowment<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|---------------------------------|-----------------------------|
| Tangible fixed assets         | -                                  | -                                | 22,446                          | 22,446                      |
| Current assets                | -                                  | 164,349                          | 589,984                         | 754,333                     |
| Creditors due within one year | -                                  | -                                | (75,331)                        | (75,331)                    |
| <b>Total</b>                  | <b>-</b>                           | <b>164,349</b>                   | <b>537,099</b>                  | <b>701,448</b>              |

# Newcastle Carers

(A company limited by guarantee)

## Notes to the financial statements Year ended 31 March 2022

### 14. Reconciliation of net movement in funds to net cash flow from operating activities

|                                                                    | 2022<br>£        | 2021<br>£      |
|--------------------------------------------------------------------|------------------|----------------|
| Net income for the year (as per Statement of Financial Activities) | (18,516)         | 176,181        |
| <b>Adjustments for:</b>                                            |                  |                |
| Depreciation charges                                               | 8,663            | 16,011         |
| Decrease/(increase) in debtors                                     | (151,226)        | 121,648        |
| Increase in creditors                                              | 14,506           | 31,768         |
| <b>Net cash provided by/(used in) operating activities</b>         | <b>(146,573)</b> | <b>345,608</b> |

### 15. Analysis of cash and cash equivalents

|                                        | 2022<br>£      | 2021<br>£      |
|----------------------------------------|----------------|----------------|
| Cash in hand                           | 560,497        | 707,070        |
| <b>Total cash and cash equivalents</b> | <b>560,497</b> | <b>707,070</b> |

### 16. Analysis of Net Debt

|                          | At 1 April<br>2021<br>£ | Cash flows<br>£ | At 31 March<br>2022<br>£ |
|--------------------------|-------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 707,070                 | (146,573)       | 560,497                  |

### 17. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £15,991 (2021: £14,591). Contributions totaling £2,128 (2021: £1,891) were payable to the fund at the balance sheet date and are included in creditors.

### 18. Related party transactions

There were no related party transactions in the current or prior year.



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# Accounts

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Registered number: 07869359  
Charity number: 1145373

# **Newcastle Carers**

(A company limited by guarantee)

## **Annual Report**

**31 March 2021**

**Newcastle Carers**  
(A company limited by guarantee)

**Contents**

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# Newcastle Carers

(A company limited by guarantee)

Reference and administrative details  
Year ended 31 March 2020

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## Trustees

S R Bromhead  
D Phythian  
A R W Walker  
M K Youngs  
V Stonor (resigned 17 September 2021)  
A Hill

## Company registered number

07869359

## Charity registered number

1145373

## Registered office

135-139 Shields Road  
Newcastle upon Tyne  
NE6 1DN

## Company secretary

E Gorringe

## Accountants

UNW LLP  
Chartered Accountants  
Citygate  
St James' Boulevard  
Newcastle upon Tyne  
NE1 4JE

## Bankers

Unity Trust Bank  
Birmingham  
B1 2HB

## Newcastle Carers

(A company limited by guarantee)

### Trustees' report

Year ended 31 March 2021

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The trustees present their annual report together with the financial statements of the charity for the 1 April 2020 to 31 March 2021. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### Objectives and activities

#### • Policies and objectives

Newcastle Carers is an independent charity supporting adults, children and young people who care for someone living in Newcastle upon Tyne. We provide support to unpaid carers who care for a family member or friend who is ill, disabled or has mental health or substance misuse problems. Our service is free, confidential and non-judgemental, helping carers to find ways to make their situation easier. We act as a hub for carers in Newcastle, offering information and support throughout the caring journey.

We are the Newcastle network partner of Carers Trust, a national charity which works to improve support, services and recognition for any unpaid carer in the UK. We are also an affiliated member of Carers UK, a national UK membership charity who provide a support network for UK carers.

Our mission is to improve the quality of life for carers in Newcastle, and to tackle the inequalities that carers face.

### Achievements and performance

#### • Review of activities

We deliver an integrated young carers and adult carers service, providing unpaid carers of all ages in Newcastle the high-quality service they are entitled to and deserve. Anyone can become a carer. Sometimes it's overnight, through sudden illness or injury, or it can be a gradual process as someone's health deteriorates. It can be a lifetime commitment. The carers we work with reflect the diversity of communities and circumstances of the residents of the city as a whole.

We continue to provide the joint Newcastle City Council and Newcastle Gateshead Clinical Commissioning Group contract for Carers Services in Newcastle upon Tyne. This three-year contract runs from November 2018. A one-year extension has already been confirmed, with the potential of another from November 2022. Additional funding from a range of grant makers enables us to use our skills and expertise to expand our valuable work with carers, continuing our successful services and developing new solutions to meet carers' changing needs. Ongoing monitoring and evaluation of our services allows us to develop in response to carer feedback.

## Newcastle Carers

(A company limited by guarantee)

Trustees' report (continued)

Year ended 31 March 2021

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### Achievements and performance (continued)

Carers already faced many challenges before the COVID 19 pandemic, significant pressure on health and social care services, the ongoing impact of welfare reform and reductions in capacity in the voluntary and community sector. All of these have become more serious in light of COVID 19, along with the additional isolation of lockdown, shielding and lack of access to many support services for those they care for. 2020/21 saw us adapt our services to meet the rapidly evolving challenges of the pandemic and ensure we continued to provide carers with high quality support. We also continued working with other services and organisations to encourage good practice in identifying and supporting carers.

During the year 2020/21:

- 6,210 (2020: 5,907) adult carers were in contact with Newcastle Carers;
- 139 (2020: 105) young carers (aged 5-18) and their families were supported;
- 87 (2020: 94) young carers and 663 (2020: 991) adult carers registered with the charity during the year;
- 189 (2020: 324) carers were awarded a grant from the Carers Wellbeing Fund.

Despite a reduction in external referrals the demand for our services remained consistently high, with COVID-19 exacerbating already complex carer situations. In general, carers told us they felt more and more under pressure and stressed, and there was a great need for emotional support and coping strategies, as well as information, advice and referrals to other services.

Apart from a few weeks in September our staff worked from home throughout 2020/21. The situation was reviewed as guidelines changed, with trustees, managers and staff representatives taking part in fortnightly COVID-19 Planning Group meetings. This ensured a holistic, service-wide perspective to all our planning and responses to the pandemic.

Our Carer Information and Advice Line remained open as usual throughout the pandemic, dealing with all on-going enquiries and responding to COVID-19 enquiries, giving reassurance and advice as well as referring to relevant services. Case work continued, with appointments taking place by telephone or online as much as possible. Our counselling service continued throughout, offering telephone or online appointments.

A limited number of face-to-face appointments were offered to vulnerable young carers and adult carers who were unable to effectively engage with our service in other ways, with clear procedures to ensure they were in line with COVID-19 restrictions.

We know that many carers do not have access to the internet or do not feel confident accessing resources online. To help keep carers informed and connected we produced additional newsletters this year, including our 'Looking After Yourself' booklet, produced in response to many calls from carers describing the stress they were feeling. As always, these were sent by post to adult carers across the city and resulted in a large number of additional calls to our Carer Information and Advice Line, enabling us to respond positively to many carers needing advice, support and information.

### Welfare Calls

Building on the success of calls to all young carers on our system at the very start of the pandemic, in April we systematically began 'welfare calls' to carers over the age of 80 registered with Newcastle Carers, offering a listening ear and valuable information and advice to many carers who do not have access to on-line information. As restrictions lengthened this was expanded to carers aged 65-80 looking after those with dementia, mental health problems or learning disabilities, as national evidence suggests these carers have been put under the greatest strain due to the pandemic. This work was supported by a grant from the Community Foundation Tyne & Wear and Northumberland. In March 2021 we received a grant from Newcastle Gateshead Clinical Commissioning Group which enabled us to temporarily allocate additional resources to these welfare calls and provide urgent grants for carers.

## Newcastle Carers

(A company limited by guarantee)

Trustees' report (continued)

Year ended 31 March 2021

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### Achievements and performance (continued)

#### COVID-19 Emergency Grants

We developed an Emergency Fund, which staff can apply to on behalf of young carers and adult carers who need urgent resources to help them during the pandemic. This was funded by the Carers Wellbeing Fund and allowed us to meet carers immediate needs.

We continued to use external resources to apply for urgent grants for carers, in particular successfully applying for over £6,000 in Carers Trust COVID emergency grants for a range of IT equipment and other items to help carers manage and stay safe. This fund has now ceased but we continue to apply for non-urgent grants for carers from Carers Trust.

We were also successful in getting funding from The Triangle Trust 1949 Fund, Lloyds Bank Foundation, the Community Foundation Tyne & Wear and Northumberland, Newcastle City Council and Cumbria, Northumberland, Tyne & Wear NHS Foundation Trust to support our service to meet the additional challenges of the pandemic.

#### Young Carers and Young Adult Carers

Throughout the year our Young Carers Workers continued to carry complex caseloads supporting young carers in families under significant strain, requiring particularly close liaison with the whole family and with other professionals. This included liaising with schools to ensure that young carers needs were identified, they had access to entitlements such as laptops and school meals, and that they were prioritised for a place at school as a vulnerable child during lockdowns. We worked closely with Children's Social Care, raising concerns, working collaboratively to meet needs and advocating on behalf of young carers.

We worked closely with the Best Summer Ever programme to enable young carers to benefit from activities and resources available within their local area. As in previous years we linked young carers to the Northeast Raising Aspirations Programme, to enable them to take part in virtual activities provided this year.

In September we appointed a Young Carers Groups and Activities Worker, partially funded by Children in Need. We launched weekly online groups for all young carers, and young adult carers online groups moved from fortnightly to weekly. A fun and colourful mailout was distributed to 58 young carers aged 8-15, inviting them to join new group activities for their age groups. Young people received follow up phone calls and Microsoft Teams guidance to ensure accessibility. All group participants receive age-appropriate snacks and resources through the post prior to group sessions, aiding participation and complementing the group experience.

Our new role of Young Carer Awareness Co-Ordinator (5s-25s) started work in April with the aim of increasing awareness, identification and support for young carers and young adult carers across the city. Throughout the year the focus has been on schools, and engagement has been incredibly positive, despite the challenges schools faced this year with lockdown. Work has included sending information to every school in the city, virtual training sessions with school staff, developing publications and lesson plans which education providers can download from a new, dedicated section of our website, supporting Young Carer Ambassadors to raise awareness in their own school/college, speaking to meetings of Head Teachers and School Governors and a presentation at the Newcastle Safeguarding Children's Partnership annual Children's Conference.

In addition to Newcastle Carers online groups, we began running two monthly student carer groups - one in partnership with Newcastle 6th Form College and one a combined group for students at Newcastle and Northumbria universities run in partnership with staff from both universities.

For Young Carers Action Day (March 16th) a group of young carers met over several months to plan and deliver a workshop for professionals aiming to raise awareness of how to identify and support young carers. The event was fully booked, with 60 staff from 22 schools involved. All attendees said the event helped them to take further action to identify and support young carers in school.

## Newcastle Carers

(A company limited by guarantee)

Trustees' report (continued)  
Year ended 31 March 2021

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### Achievements and performance (continued)

Inspiring Change (funded by Carers Trust in partnership with Quilter Foundation) supported Young Adult Carers to create a Transition Group programme. Initially one-to-one work and group sessions were used to plan a transition group programme. 16 online sessions were then delivered and were designed to overcome current barriers and look towards new opportunities, embedding skills and knowledge to help Young Adult Carers work towards a positive future.

#### Mental Health Carers Online Group

This online group for adult carers successfully started meeting weekly in October. It was a significant piece of work to enable some adult carers to feel confident with the IT necessary to meet online. However, once this initial hurdle was overcome, feedback about the benefits of meeting has been very positive. The group allows time for discussion of how caring is going but also gives useful information and includes a short relaxation session.

#### Relaxation and Wellbeing Online Sessions

In response to carers reporting increasing stress, we ran online relaxation and wellbeing sessions, allowing carers to access a safe space to learn relaxation techniques and look at ways to support their wellbeing.

#### The Digital Resource for Carers

We teamed up with Carers UK to give access via our website to the Digital Resource for Carers, providing a range of e-Learning modules, factsheets, interactive guides, personalised support and information.

#### Newcastle Carers' Lockdown Creative project

Our Lockdown Creative project was a hugely positive piece of work responding to the abundance of evidence to suggest that arts and creative activities have health benefits for everyone. Newcastle based artist, Louise Underwood, shared creative activities for carers and their families to get involved in creating themselves. Over a period of weeks, carers could find a new activity on Newcastle Carers website and social media platforms included step-by-step instructions with pictures or a video. Carers were encouraged to share their creations using #LockdownCreative. We received some fantastic photos of carers' creations and great feedback about the benefits of being involved.

#### Carer Vaccinations

Carers aged 16-64 were entitled to a COVID-19 vaccination in priority group 6 from February. We worked closely in partnership with Newcastle Gateshead Clinical Commissioning Group and Newcastle City Council and assisted in 2 ways:

- After undertaking due diligence and with legal advice confirming there was a legitimate interest basis for this, we shared data with the City Council and the NHS allowing carers aged 16-64 on our database to be invited for a vaccination.
- We acted as a single point of contact for carers enquiring about the COVID vaccine on behalf of GP practices in Newcastle. This assisted GP practices during a hectic period and meant carers were accurately identified, recognised as a carer by their GP practice, heard about our service and had the opportunity to register with us.

This was a very worthwhile piece of work, albeit challenging in terms of capacity - in the first two weeks we responded to 169 enquiries and registered 84 new carers on our database, and proactively contacted carers aged 16-18 to ensure they could access the Pfizer vaccine. The procedure for carers to book appointments for a vaccine changed on a number of occasions, and so maintaining accurate and trusted information and support to carers was vital.

#### PPE for carers

We agreed to be the point of contact for carers requesting free PPE which they are entitled to access from the council. This was integrated into the work of the Carers Information Line and raised our profile with carers who may not previously have known about our services.

## Newcastle Carers

(A company limited by guarantee)

Trustees' report (continued)  
Year ended 31 March 2021

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### Achievements and performance (continued)

#### Volunteers

As the majority of our volunteer led services are face-to-face groups COVID-19 has had an adverse impact on our volunteering team and activities. Volunteer counselling successfully continued via an online and telephone service. Our existing volunteers have remained engaged with Newcastle Carers throughout the year and some volunteers have continued to provide support to carers at this time, e.g., assisting with keeping in touch with carers who would otherwise have been benefitting from in person support groups. We hope to re-establish volunteer led services when it is safe to do so.

#### Partnership Work:

##### Top Tips for Education Staff

We were involved in a partnership project with carers organisations from across the country to address issues young carers/young adult carers faced with schools/colleges during COVID-19. Young Carers and Young Adult Carers provided invaluable information and they came together on Zoom to collate their own 'Top Tips for education staff'.

Young adult carers from Newcastle gave fantastic feedback about the work, sharing "it was awesome. I really enjoyed it and was buzzing afterwards, and it's always great to know that so many people are in the same boat as you." The top tips include examples of the issues that they raised and advice directly from young people about what will make a difference. We supported the young people to share this information with their schools and colleges to help improve identification and support for young carers during this challenging time.

##### Dementia Advice Centre

Our formal Dementia Advice Centre partnership with Dementia Matters and Search terminated at the start of July. We transferred the Carer Information and Advice Worker's caseload successfully to Newcastle Carers and she continues to be funded by Lloyds Bank Foundation to provide dedicated support to carers of someone with dementia in Newcastle. Evidence continues to show the particular challenges for these carers at present, with many reporting a deterioration in the person they care for due to isolation. We continue to work closely with the Admiral Nurse and other staff at Dementia Matters and with Search to deliver co-ordinated and comprehensive support to carers of those with dementia.

##### Carers Into Work Project

Our Carers into Work Adviser started at the end of April and initially supported carers looking for work. This project is funded through the North of Tyne Combined Authority and is in partnership with Carers Northumberland and North Tyneside Carers Centre. The project is a pilot and continues to be reviewed and adapted and valuable learning captured.

The caseworkers in each carers organisation began very positive work, delivering flexible support tailored to the needs of individual carers. Over the year there was a recognition that the environment had changed considerably, with carers under additional pressure and the job market significantly reduced due to COVID-19. Recognising these additional challenges, the eligibility criteria for this project was extended to include supporting carers who are in work and are looking for a change of employment which better meets their employment and caring needs, or those in work who wish to maintain their current employment but need support to implement strategies to balance their work and caring responsibilities. The project also works with young adult carers aged 16+ who need support to access training, education or employment. These positive changes mean a broader range of carers are now benefitting from the expertise and support of the Carers into Work Advisors.

## Newcastle Carers

(A company limited by guarantee)

Trustees' report (continued)  
Year ended 31 March 2021

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### Achievements and performance (continued)

#### Triangle Trust

Due to the ongoing challenges of the COVID-19 pandemic none of the carer's organisations involved had the capacity to restart our postponed strategic work with Carers Northumberland and North Tyneside Carers Centre to explore how we can maximise our impact and the recognition and understanding of carers North of Tyne. The unspent funding was returned to The Triangle Trust 1949 Fund. However, the initial work to strengthen our joint working for the benefit of carers completed before the pandemic was invaluable and creates a strong foundation for further collaborative initiatives.

#### Better Health at Work Award

Our commitment to supporting our staff and helping them to maintain good physical and mental health was especially important this year, as the uncertainties of the pandemic impacted on us all. We were successful in maintaining our silver Better Health at Work award in 2020, despite the challenges to our health advocates of delivering all activities remotely. In January 2021 we increased our team of trained health advocates to five members of staff and are aiming to achieve the gold award in 2021.

#### • Organisational changes

##### CEO Recruitment

Our CEO, Katie Dodd, was due to leave the organisation in June, but due to COVID-19 remained in post until August to support the extraordinary circumstances and the recovery plan.

The recruitment of a new CEO took place in March 2021 with trustees, staff, young adult carers and the City Council Carers Lead Officer all involved at various stages within the interview process. Edward Gorringer started as the new CEO in late April 2021. Prior to his appointment the organisation was very ably led by Rachel Parsons, Deputy CEO and Adult Carers Manager, who acted up for a temporary period with the support of Alison Neill, Support Services Manager and Elizabeth Fletcher, Young Carers Manager.

##### Appointment of New Chair and Vice Chair

Veronica Stonor, who had served as Chair of the Board of trustees for 7 years, stood down in September 2020 and Trustees unanimously elected Mary Youngs as the new Chair. Veronica remains a trustee.

In January 2021 the trustees approved the appointment of Simon Bromhead as Vice Chair, agreeing this new role would be beneficial to the charity.

#### • Brand refresh and new website launch

Throughout the year we worked with Sail Design to refresh the organisation's branding to better reflect our all-age service. In February we launched a new website and new publicity documents. Our brand refresh is now integrated into all our publicity and gives an up to date and all-ages feel to the organisation.

## Newcastle Carers

(A company limited by guarantee)

Trustees' report (continued)

Year ended 31 March 2021

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### Achievements and performance (continued)

#### Financial review

##### • Financial performance

Income for the year amounted to £895,182, an increase of £33,462 from the prior year. The majority of this increase is due to successful Covid-19 Support grant applications.

Overall the trustees are satisfied with both the result for the year and the year end financial position, in what continues to be a challenging economic climate. The significant surplus achieved of £176,181 is predominately attributable to staff changes throughout the year, vacant posts and the Covid-19 pandemic, which caused several projects to be put on hold resulting in the recognition of the income without all of the corresponding cost. Due to the savings made in year the trustees have been able to further designate funds to protect and strengthen the charity as we recover from the pandemic. Details of designated funds can be found in note 12.

##### • Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in note 2.2 of the accounting policies.

##### • Reserves policy

Reserves are maintained at a level which ensures that Newcastle Carers core activities could continue during a period of unforeseen difficulty. The trustees believe that the minimum level of the EOR (the "Emergency Operating Reserve" - EOR) should be the equivalent of four months' operating costs budgeted for the following financial year, plus an additional £50,000 for unexpected, large ad hoc costs such as repairs and maintenance.

The figure is calculated and reviewed annually and has been identified following consideration of the main financial risks to the charity. The EOR should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities. Therefore, based on the 2021/22 budget the target free reserves is £350,000. As Newcastle Carers have reached this desired level of reserves, the trustees have explicitly designated the amount to ring fence the reserves. This therefore means the remaining level of unrestricted free reserves can be zero. Should the charity enter negative funds, this will be covered by release from the EOR and then the charity will look to build the fund back up to the desired level.

The fund balances carried forward at 31 March 2021 show a total of £701,448. Of these funds £164,349 are restricted funds. Excluding balances tied up in restricted and designated funds (excluding the EOR) and fixed assets the charity's total free reserves stand at a £384,854. Therefore, the charity has a surplus in reserves of £34,854. The charity is anticipating a small deficit for the next financial year therefore the surplus reserves will be used to fund this.

## Newcastle Carers

(A company limited by guarantee)

Trustees' report (continued)  
Year ended 31 March 2021

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### Structure, governance and management

#### • Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 2 December 2011.

The principal objects of Newcastle Carers are:

- (a) to relieve the charitable needs of adults and young people who are carers in and around the City of Newcastle upon Tyne, particularly through the provision of advice, information, advocacy, training, counselling, support, friendship and such other activities as the trustees shall from time to time think fit.
- (b) to advance education concerning caring amongst carers, the public, and professional and statutory authorities.

#### • Methods of appointment or election of trustees

Trustees are appointed through a process that is open and transparent and takes account of the equalities and diversity policy. A job description and person specification for the role of trustee is agreed and a recruitment pack developed. The post is advertised widely to attract applicants with the relevant skills and experience. All those making an application, and meeting the eligibility criteria, are invited to a first meeting with the Chief Executive and nominated trustees.

In the next stage of the recruitment process candidates are invited to attend a trustee meeting as a guest, to meet other trustees and experience how the Board works. At the following board/general meeting successful candidates will either be co-opted to the Board (by a vote of the trustees) or elected to the Board (by the membership at a general meeting.) Co-opted trustees serve until the next AGM, when they must either stand for election by the membership or stand down.

#### • Organisational structure and decision-making policies

The board of trustees meet bi-monthly, with additional meetings arranged when necessary. Officers are appointed at the first board meeting following the Annual General Meeting.

The board nominates individual trustees to undertake specific tasks, for example as lead on GDPR and data security, to advise and assist with policies and procedures, or to support recruitment of staff and trustees.

Day-to-day management of the charity is delegated to the Chief Executive. Our previous CEO, Katie Dodd, stood down as planned in August 2020, a new CEO, Edward Gorringe, was recruited in March 2021 and commenced in late April 2021.

#### • Risk management

The trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

## **Newcastle Carers**

(A company limited by guarantee)

Trustees' report (continued)

Year ended 31 March 2021

---

### **Structure, governance and management (continued)**

#### **• Public benefit**

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regards to the Charity Commission's general guidance on public benefit when reviewing Newcastle Carers aims and objectives and in planning the future activities. In particular the trustees considered how planned activities would contribute to the aims and objectives they had set.

#### **Plans for future periods**

We have already begun to plan a new service delivery offer, aiming to combine our learning and best practice from the last year with the face-to-face services that many carers need. We will continue online access to groups and appointments and some home working for staff. The ongoing uncertainty from COVID-19 and the need to ensure a safe and effective service means we will have a flexible and innovative service delivery culture, able to continually adapt and respond to external circumstances and carers needs.

The pandemic continues to bring many challenges for carers and delivering high quality services throughout the pandemic and beyond remains our clear priority. However, there are also opportunities. The pandemic has raised awareness of carers and we will develop opportunities to build on this and work with other services and organisations to encourage good practice in identifying and supporting young carers, young adult carers and adult carers in communities across Newcastle.

Our fundraising priority over the coming year will be to bring in additional funding to enable safe and effective service delivery within the changing restrictions and requirements of COVID-19. We will support our existing clients and continue to reach new carers and aim to identify and mitigate the additional difficulties they face due to the pandemic. We will ensure staff are comprehensively trained and kept up to date as circumstances change.

## Newcastle Carers

(A company limited by guarantee)

Trustees' report (continued)  
Year ended 31 March 2021

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### Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes 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 . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees on 27 September 2021 and signed on their behalf by:



A Hill



## Independent examiner's report

Year ended 31 March 2021

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### Independent examiner's report to the trustees of Newcastle Carers ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

#### Responsibilities and basis of report

As the trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

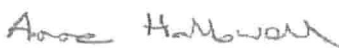
#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed: 

Anne Hallowell

Dated: 27 September 2021

BSc DChA FCA

**UNW LLP**  
Chartered Accountants

## Newcastle Carers

(A company limited by guarantee)

### Statement of financial activities (incorporating income and expenditure account) Year ended 31 March 2021

|                                    | Note | Unrestricted<br>funds<br>2021<br>£ | Designated<br>funds<br>2021 | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|------------------------------------|------|------------------------------------|-----------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                             |                                  |                             |                             |
| Donations and legacies             | 4    | 8,859                              | -                           | 220,028                          | 228,887                     | 164,057                     |
| Charitable activities              | 6    | 581,285                            | -                           | 85,000                           | 666,285                     | 693,827                     |
| Other trading activities           |      | 10                                 | -                           | -                                | 10                          | 3,836                       |
| <b>Total income</b>                |      | <b>590,154</b>                     | <b>-</b>                    | <b>305,028</b>                   | <b>895,182</b>              | <b>861,720</b>              |
| <b>Expenditure on:</b>             |      |                                    |                             |                                  |                             |                             |
| Raising funds                      |      | 187                                | -                           | -                                | 187                         | 1,964                       |
| Charitable activities              | 7    | 480,951                            | 21,221                      | 216,642                          | 718,814                     | 665,824                     |
| <b>Total expenditure</b>           |      | <b>481,138</b>                     | <b>21,221</b>               | <b>216,642</b>                   | <b>719,001</b>              | <b>667,788</b>              |
| <b>Net income</b>                  |      |                                    |                             |                                  |                             |                             |
| Transfers between funds            | 12   | 109,016                            | (21,221)                    | 88,386                           | 176,181                     | 193,932                     |
|                                    |      | (100,677)                          | 101,000                     | (323)                            | -                           | -                           |
| <b>Net movement in funds</b>       |      | <b>8,339</b>                       | <b>79,779</b>               | <b>88,063</b>                    | <b>176,181</b>              | <b>193,932</b>              |
| <b>Reconciliation of funds:</b>    | 12   |                                    |                             |                                  |                             |                             |
| Total funds brought forward        | 12   | 48,981                             | 400,000                     | 76,286                           | 525,267                     | 331,335                     |
| Net movement in funds              | 12   | 57,320                             | 79,779                      | 88,063                           | 176,181                     | 193,932                     |
| <b>Total funds carried forward</b> | 12   | <b>57,320</b>                      | <b>479,779</b>              | <b>164,349</b>                   | <b>701,448</b>              | <b>525,267</b>              |

The notes on pages 15 to 32 form part of these financial statements.

## Newcastle Carers

(A company limited by guarantee)

### Balance sheet

As at 31 March 2021

|                                                | Note | 2021<br>£             | 2020<br>£             |
|------------------------------------------------|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 9    | 22,446                | 13,406                |
|                                                |      | <u>22,446</u>         | <u>13,406</u>         |
| <b>Current assets</b>                          |      |                       |                       |
| Debtors                                        | 10   | 47,263                | 168,911               |
| Cash at bank and in hand                       |      | 707,070               | 386,513               |
|                                                |      | <u>754,333</u>        | <u>555,424</u>        |
| Creditors: amounts falling due within one year | 11   | (75,331)              | (43,563)              |
| <b>Net current assets</b>                      |      | <u>679,002</u>        | <u>511,861</u>        |
| <b>Total net assets</b>                        |      | <u><u>701,448</u></u> | <u><u>525,267</u></u> |
| <b>Restricted funds</b>                        | 12   | 164,349               | 76,286                |
| <b>Unrestricted funds</b>                      |      |                       |                       |
| Designated funds                               | 12   | 479,779               | 400,000               |
| General funds                                  | 12   | 57,320                | 48,981                |
|                                                |      | <u>537,099</u>        | <u>448,981</u>        |
| <b>Total unrestricted funds</b>                | 12   | <u>537,099</u>        | <u>448,981</u>        |
| <b>Total funds</b>                             |      | <u><u>701,448</u></u> | <u><u>525,267</u></u> |

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 27 September 2021 and signed on their behalf by:

M K Youngs



Company registered number: 07869359

The notes on pages 15 to 32 form part of these financial statements.

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

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#### 1. General information

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Newcastle Carers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

##### 2.2 Going concern

The financial statements have been prepared on a going concern basis.

Given the matters outlined in the trustees report, particularly those in relation to Covid-19, the trustees have considered the additional risks presented and all factors they believe might reasonably impact upon the future outlook of the charity. The charity has a relatively low fixed cost base and adequate resources to continue in operational existence for the foreseeable future. As a result, the trustees have a reasonable expectation that the charity will continue as a going concern for a period of at least 12 months from the date of signing these accounts.

##### 2.3 Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the relevant events. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

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#### 2. Accounting policies (continued)

##### 2.4 Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity, including those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

##### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

|                               |                              |
|-------------------------------|------------------------------|
| Short-term leasehold property | - over the life of the lease |
| Office equipment              | - 25%                        |
| Computer equipment            | - 33%                        |

##### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements Year ended 31 March 2021

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#### 2. Accounting policies (continued)

##### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

##### 2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

##### 2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### 3. Critical accounting estimates and areas of judgment

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In preparing these financial statements the directors do not consider there were any significant areas of judgement that were required in applying the company's accounting policies as set out above.

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 4. Income from donations and legacies

|                                                       | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 1,512                              | 23,810                           | 25,322                      |
| Gifts in kind                                         | -                                  | 10,213                           | 10,213                      |
| Grants (see note 5)                                   | 1,000                              | 186,005                          | 187,005                     |
| Government grants                                     | 5,906                              | -                                | 5,906                       |
| Fees, events contributions and other voluntary income | 441                                | -                                | 441                         |
|                                                       | <u>8,859</u>                       | <u>220,028</u>                   | <u>228,887</u>              |

Gifts in kind comprise printed materials, accommodation for events and activities, training for carers, and consultancy from various sources. The Charity received the benefit of a consultancy project to Newcastle Carers which was worth an estimated £4,000 which was funded and paid for directly by Lloyds Bank Foundation for England & Wales.

|                                                       | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations                                             | 6,922                              | 24,810                           | 31,732                      |
| Gifts in kind                                         | -                                  | 10,061                           | 10,061                      |
| Grants (see note 5)                                   | -                                  | 115,317                          | 115,317                     |
| Fees, events contributions and other voluntary income | 6,947                              | -                                | 6,947                       |
| Total 2020                                            | <u>13,869</u>                      | <u>150,188</u>                   | <u>164,057</u>              |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 5. Grants

|                                                                                  | 2021<br>£      | 2020<br>£      |
|----------------------------------------------------------------------------------|----------------|----------------|
| Henry Smith Charity                                                              | -              | 34,600         |
| Lloyds Bank Foundation for England and Wales                                     | 34,649         | 24,043         |
| Newcastle City Council: Carers Week                                              | 5,000          | 5,000          |
| Ballinger Charitable Trust                                                       | 15,000         | 15,000         |
| The Triangle Trust 1949 Fund                                                     | 4,025          | 15,000         |
| Carers Trust: Action Research Project funded by The Pears Foundation             | -              | 6,872          |
| Carers Trust: Inspiring Change funded by The Quilter Foundation                  | 8,221          | 6,727          |
| North of Tyne Combined Authority - Carers Into Work                              | 36,857         | -              |
| Carers Trust: Going Further, Going Higher funded by The Quilter Foundation       | -              | -              |
| Carers Trust: Young Adult Carer Wellbeing and Resilience Programme               | 5,000          | -              |
| Carers Trust: Covid Grants to Carers                                             | 6,222          | -              |
| Children in Need                                                                 | 31,211         | -              |
| Newcastle Gateshead Clinical Commissioning group: Winter Pressures               | 15,000         | -              |
| Community Foundation Tyne & Wear and Northumberland                              | 5,000          | -              |
| Newcastle City Council: Adult Social Care Infection Control Fund Grant – Round 2 | 12,042         | -              |
| Other Small Grants                                                               | 8,778          | 8,075          |
|                                                                                  | <u>187,005</u> | <u>115,317</u> |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 6. Income from charitable activities

|                                                                                                 | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Joint Contract - Newcastle City Council and Newcastle<br>Gateshead Clinical Commissioning Group | 581,285                            | 85,000                           | 666,285                     |
| NHS England North Regional Safeguarding and Quality<br>Team Young Adult Carer Project           | -                                  | -                                | -                           |
| <b>Total 2021</b>                                                                               | <b>581,285</b>                     | <b>85,000</b>                    | <b>666,285</b>              |
|                                                                                                 | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
| Joint Contract - Newcastle City Council and Newcastle<br>Gateshead Clinical Commissioning Group | 584,167                            | 100,000                          | 684,167                     |
| NHS England North Regional Safeguarding and Quality<br>Team Young Adult Carer Project           | -                                  | 9,660                            | 9,660                       |
| <b>Total 2020</b>                                                                               | <b>584,167</b>                     | <b>109,660</b>                   | <b>693,827</b>              |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 7. Analysis of expenditure by activities

|                            | Activities<br>undertaken<br>directly<br>2021<br>£ | Support<br>costs<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|----------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Support services to carers | 558,702                                           | 160,112                       | 718,814                     |

|                            | Activities<br>undertaken<br>directly<br>2020<br>£ | Support<br>costs<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|----------------------------|---------------------------------------------------|-------------------------------|-----------------------------|
| Support services to carers | 524,173                                           | 141,651                       | 665,824                     |

#### Analysis of direct costs

|                                        | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|----------------------------------------|-----------------------------|-----------------------------|
| Wages and salaries (note 8)            | 463,968                     | 397,446                     |
| Project costs                          | 36,349                      | 42,673                      |
| Client related expenditure             | 57,730                      | 80,034                      |
| Complimentary therapy additional costs | 442                         | 2,345                       |
| Volunteer costs                        | 213                         | 1,675                       |
|                                        | <b>558,702</b>              | <b>524,173</b>              |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 7. Analysis of expenditure by activities (continued)

##### Analysis of support costs

|                             | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-----------------------------|-----------------------------|-----------------------------|
| Wages and salaries (note 8) | 38,312                      | 36,837                      |
| Depreciation                | 16,011                      | 6,327                       |
| Administrative costs        | 99,954                      | 84,317                      |
| Legal and professional fees | 2,355                       | 10,690                      |
| Independent examination fee | 3,480                       | 3,480                       |
|                             | <u>160,112</u>              | <u>141,651</u>              |

#### 8. Staff costs

|                       | 2021<br>£      | 2020<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 452,197        | 389,780        |
| Social security costs | 35,492         | 30,923         |
| Other pension costs   | 14,591         | 13,580         |
|                       | <u>502,280</u> | <u>434,283</u> |

The average number of persons employed by the charity during the year was as follows:

| 2021<br>No. | 2020<br>No. |
|-------------|-------------|
| <u>23</u>   | <u>19</u>   |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The average number of employees, calculated on a full-time equivalent basis, was 18 (2020: 16).

No trustees were entitled to, or received, any remuneration or any other benefits for services during 2021 (2020: £nil) and no expenses were incurred by or reimbursed to any of the trustees during the year (2020: £nil).

Key management personnel are deemed to be those having authority and responsibility delegated to them by the trustees for planning, directing and controlling the activities of the charity. During 2020/21 they are:

Katie Dodd  
Rachel Parsons

The total employee benefits of the key management personnel of the charity were £63,600 (2020: £86,400).

#### 9. Tangible fixed assets

|                          | Short-term<br>leasehold<br>property<br>£ | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|--------------------------|------------------------------------------|--------------------------|----------------------------|------------|
| <b>Cost or valuation</b> |                                          |                          |                            |            |
| At 1 April 2020          | 38,786                                   | 5,362                    | 8,647                      | 52,795     |
| Additions                | 4,872                                    | 2,390                    | 17,789                     | 25,051     |
| At 31 March 2021         | 43,658                                   | 7,752                    | 26,436                     | 77,846     |
| <b>Depreciation</b>      |                                          |                          |                            |            |
| At 1 April 2020          | 29,498                                   | 3,478                    | 6,413                      | 39,389     |
| Charge for the year      | 9,288                                    | 639                      | 6,084                      | 16,011     |
| At 31 March 2021         | 38,786                                   | 4,117                    | 12,497                     | 55,400     |
| <b>Net book value</b>    |                                          |                          |                            |            |
| At 31 March 2021         | 4,872                                    | 3,635                    | 13,939                     | 22,446     |
| At 31 March 2020         | 9,288                                    | 1,884                    | 2,234                      | 13,406     |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements Year ended 31 March 2021

#### 10. Debtors

|                                | 2021<br>£     | 2020<br>£      |
|--------------------------------|---------------|----------------|
| <b>Due within one year</b>     |               |                |
| Trade debtors                  | 39,365        | 121,881        |
| Other debtors                  | -             | 41,003         |
| Prepayments and accrued income | 7,898         | 6,027          |
|                                | <u>47,263</u> | <u>168,911</u> |

#### 11. Creditors: Amounts falling due within one year

|                                    | 2021<br>£     | 2020<br>£     |
|------------------------------------|---------------|---------------|
| Trade creditors                    | 11,765        | 9,857         |
| Other taxation and social security | 21,672        | 23,431        |
| Other creditors                    | 4,537         | 3,076         |
| Accruals and deferred income       | 37,357        | 7,199         |
|                                    | <u>75,331</u> | <u>43,563</u> |

|                                        | 2021<br>£     | 2020<br>£ |
|----------------------------------------|---------------|-----------|
| <b>Deferred income</b>                 |               |           |
| Deferred income at 1 April             | -             | 22,300    |
| Resources deferred during the year     | 13,469        | -         |
| Amounts released from previous periods | -             | (22,300)  |
|                                        | <u>13,469</u> | <u>-</u>  |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 12. Statement of funds

##### Statement of funds - current year

|                                      | Balance at 1<br>April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2021<br>£ |
|--------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>            |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>              |                                 |                |                  |                          |                                     |
| Staffing Structure                   | 30,000                          | -              | (4,721)          | -                        | 25,279                              |
| Business Development                 | 20,000                          | -              | -                | (10,000)                 | 10,000                              |
| Emergency Operating Reserve          | 350,000                         | -              | -                | -                        | 350,000                             |
| Building work for Covid-19<br>safety | -                               | -              | -                | 6,000                    | 6,000                               |
| Rebranding                           | -                               | -              | -                | 5,000                    | 5,000                               |
| Tendering for Contracts              | -                               | -              | -                | 10,000                   | 10,000                              |
| NJC 2020 to end of contract          | -                               | -              | (5,138)          | 25,000                   | 19,862                              |
| CEO Recruitment                      | -                               | -              | (6,000)          | 6,000                    | -                                   |
| CEO Saving 2020                      | -                               | -              | (5,362)          | 14,000                   | 8,638                               |
| Contingency for Inflation            | -                               | -              | -                | 45,000                   | 45,000                              |
|                                      | <u>400,000</u>                  | <u>-</u>       | <u>(21,221)</u>  | <u>101,000</u>           | <u>479,779</u>                      |
| <b>General funds</b>                 |                                 |                |                  |                          |                                     |
| General funds                        | <u>48,981</u>                   | <u>590,154</u> | <u>(481,138)</u> | <u>(100,677)</u>         | <u>57,320</u>                       |
| <b>Total Unrestricted funds</b>      | <u>448,981</u>                  | <u>590,154</u> | <u>(502,359)</u> | <u>323</u>               | <u>537,099</u>                      |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 12. Statement of funds (continued)

|                                                                                        | Balance at 1<br>April 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2021<br>£ |
|----------------------------------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                                |                                 |                |                  |                          |                                     |
| Carers Wellbeing Fund                                                                  | 43,852                          | 85,000         | (38,767)         | -                        | 90,085                              |
| Ballinger Charitable Trust                                                             | -                               | 15,000         | (15,000)         | -                        | -                                   |
| Carers Trust: Young Adult<br>Carer Wellbeing and<br>Resilience Programme               | -                               | 5,000          | (5,000)          | -                        | -                                   |
| Carers Trust: Covid Grants to<br>Carers                                                | -                               | 6,222          | (6,222)          | -                        | -                                   |
| Lloyds Bank Foundation for<br>England and Wales                                        | 12,022                          | 34,649         | (36,162)         | -                        | 10,509                              |
| Children in Need                                                                       | -                               | 31,211         | (10,584)         | -                        | 20,627                              |
| The Triangle Trust 1949 Fund                                                           | 10,455                          | 4,025          | (14,480)         | -                        | -                                   |
| Carers Trust: Action Research<br>Project funded by The Pears<br>Foundation             | 1,954                           | -              | (1,954)          | -                        | -                                   |
| Carers Trust: Inspiring Change<br>funded by The Quilter<br>Foundation                  | 5,131                           | 8,221          | (13,352)         | -                        | -                                   |
| Newcastle Gateshead Clinical<br>Commissioning group: Winter<br>Pressures               | -                               | 15,000         | (2,101)          | -                        | 12,899                              |
| Community Foundation Tyne &<br>Wear and Northumberland                                 | -                               | 5,000          | (5,000)          | -                        | -                                   |
| Complementary Therapy<br>Service                                                       | -                               | 23,810         | (8,870)          | -                        | 14,940                              |
| Newcastle City Council:<br>Carers Week                                                 | -                               | 5,000          | -                | -                        | 5,000                               |
| Newcastle City Council: Adult<br>Social Care Infection Control<br>Fund Grant – Round 2 | -                               | 12,042         | (7,037)          | -                        | 5,005                               |
| North of Tyne Combined<br>Authority: Carers Into Work                                  | -                               | 36,857         | (33,739)         | -                        | 3,118                               |
| Other Small Grants                                                                     | 2,872                           | 7,778          | (8,161)          | (323)                    | 2,166                               |
| Gifts in Kind                                                                          | -                               | 10,213         | (10,213)         | -                        | -                                   |
|                                                                                        | <u>76,286</u>                   | <u>305,028</u> | <u>(216,642)</u> | <u>(323)</u>             | <u>164,349</u>                      |
| <b>Total of funds</b>                                                                  | <u>525,267</u>                  | <u>895,182</u> | <u>(719,001)</u> | <u>-</u>                 | <u>701,448</u>                      |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements Year ended 31 March 2021

#### 12. Statement of funds (continued)

##### Statement of funds - prior year

|                                 | Balance at<br>1 April 2019<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2020<br>£ |
|---------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>       |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>         |                                 |                |                  |                          |                                     |
| Staffing structure              | -                               | -              | -                | 30,000                   | 30,000                              |
| Business development            | -                               | -              | -                | 20,000                   | 20,000                              |
| Emergency operating reserve     | -                               | -              | -                | 350,000                  | 350,000                             |
|                                 | <u>-</u>                        | <u>-</u>       | <u>-</u>         | <u>400,000</u>           | <u>400,000</u>                      |
| <b>General funds</b>            |                                 |                |                  |                          |                                     |
| General funds                   | <u>301,713</u>                  | <u>601,872</u> | <u>(454,604)</u> | <u>(400,000)</u>         | <u>48,981</u>                       |
| <b>Total Unrestricted funds</b> | <u>301,713</u>                  | <u>601,872</u> | <u>(454,604)</u> | <u>-</u>                 | <u>448,981</u>                      |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 12. Statement of funds (continued)

|                                                                                             | Balance at<br>1 April 2019<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2020<br>£ |
|---------------------------------------------------------------------------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Restricted funds</b>                                                                     |                                 |                |                  |                          |                                     |
| Carers Wellbeing Fund                                                                       | 2,130                           | 100,000        | (58,278)         | -                        | 43,852                              |
| NHS England North Regional<br>Safeguarding and Quality<br>Team Young Adult Carer<br>Project | 13,031                          | 9,660          | (22,691)         | -                        | -                                   |
| Henry Smith Charity                                                                         | -                               | 34,600         | (34,600)         | -                        | -                                   |
| Complimentary Therapy<br>Service                                                            | -                               | 23,810         | (23,810)         | -                        | -                                   |
| Newcastle City Council Carers<br>Week                                                       | -                               | 5,000          | (5,000)          | -                        | -                                   |
| Lloyds Bank Foundation for<br>England and Wales                                             | 14,461                          | 24,043         | (26,482)         | -                        | 12,022                              |
| Ballinger Charitable Trust                                                                  | -                               | 15,000         | (15,000)         | -                        | -                                   |
| The Triangle Trust 1949 Fund                                                                | -                               | 15,000         | (4,545)          | -                        | 10,455                              |
| Carers Trust: Action Research<br>Project funded by The Pears<br>Foundation                  | -                               | 6,872          | (4,918)          | -                        | 1,954                               |
| Carers Trust: Inspiring Change<br>funded by The Quilter<br>Foundation                       | -                               | 6,727          | (1,596)          | -                        | 5,131                               |
| Gifts in kind                                                                               | -                               | 10,061         | (10,061)         | -                        | -                                   |
| Other small grants                                                                          | -                               | 9,075          | (6,203)          | -                        | 2,872                               |
|                                                                                             | <u>29,622</u>                   | <u>259,848</u> | <u>(213,184)</u> | <u>-</u>                 | <u>76,286</u>                       |
| <b>Total of funds</b>                                                                       | <u>331,335</u>                  | <u>861,720</u> | <u>(667,788)</u> | <u>-</u>                 | <u>525,267</u>                      |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements Year ended 31 March 2021

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#### 12. Statement of funds (continued)

##### Designated Funds:

###### Building work for COVID 19 safety

Funds from the 2020/21 surplus allocated by Trustees in March 2021 to cover the costs of necessary building works to ensure COVID safety.

###### Business Development

Funds from the 2019/20 surplus allocated by Trustees in September 2019 to support business development, including tender management support, income generation and fundraising from grants. This fund was split in 2021 to allocate specific funds towards tendering for contracts.

###### CEO recruitment

Funds from the 2020/21 surplus allocated by Trustees in March 2021 to cover the costs of CEO recruitment.

###### CEO Saving 2020

Funds identified as a saving while no CEO was in post, and allocated by the Trustees in September 2020 for necessary expenditure to support the charity and acting CEO until a new CEO is in post.

###### Contingency for inflation

Funds from the 2020/21 surplus allocated by Trustees in March 2021 to be used in the later years of the contract period to support cost rises as a result of inflation, as the contract value is a fixed sum with no inflationary uplifts incorporated.

###### Emergency Operating Reserve

Funds allocated by Trustees representing the minimum level of reserves to be maintained, to cover four months of budgeted operational costs, costs arising from any reductions to funding and unplanned building repairs etc.

###### NJC 2020 to end of contract

Funds from the 2020/21 surplus allocated by Trustees in March 2021 to cover the uplift in salary costs as a result of the pay uplift to NJC 2020 in the final contract years.

###### Rebranding

Funds from the 2020/21 surplus allocated by Trustees in March 2021 to cover the costs of new signage, banners and decoration in the updated branding. Unable to be spent in 2020/21 due to the building being closed, due to be spent in the new financial year.

###### Staffing Structure

Funds from the 2019/20 surplus allocated by Trustees in September 2019 to allow flexibility in the staffing structure in order to address potential pressures created by staff/skills shortages, thereby ensuring service delivery of the core contract and other funded areas of work.

###### Tendering for Contracts

Funds from the 2019/20 surplus separated from the Business Development Designated Fund by Trustees to clarify funds available for support to tender for contracts.

##### Restricted Funds:

###### Ballinger Charitable Trust

This grant towards the running costs of the Young Carers Service contributed to the costs of a Young Carers Worker, supporting individual young carers as well as our junior young carers group.

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

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#### 12. Statement of funds (continued)

Carers Trust: Young Adult Carer Wellbeing and Resilience Programme

Funding from Carers Trust to provide one to one support and to deliver a programme of online peer support groups focusing upon wellbeing, self-esteem and boosting physical/mental health between Jan-Mar 2021.

Carers Trust: Covid Grants to Carers

Newcastle Carers staff successfully applied for 25 emergency grants to carers from Carers Trust's Covid Grants scheme.

Carers Trust: Inspiring Change funded by The Quilter Foundation

Funding starting in February 2020 for nine months, extended to twelve months due to COVID, empowering Young Adult Carers to create a Transition Group Programme to help them to reach their aspirations.

Carers Trust: Action Research Project funded by The Pears Foundation

A collaboration between Newcastle Carers, Carers Trust and The WEA to evaluate the learning from an Active/Carers Voice training course for carers and produce an Information Briefing.

Carers Wellbeing Fund

Newcastle Carers administers the Carers Wellbeing Fund on behalf of Newcastle Gateshead Clinical Commissioning Group and Newcastle City Council. The fund provides carers with the opportunity to access small grants. This year it also funded COVID 19 Emergency Grants. Monies carried forward are specifically for grants for carers.

Children In Need

Three year funding to support young carers by enabling positive friendships and social interactions with other young carers, improving their health and well being and increasing their aspirations. The start date of this project was deferred to September 2020 due to the impact of COVID 19.

Community Foundation Tyne & Wear and Northumberland

We received COVID 19 funds towards the costs of providing welfare calls to carers, and a small unrestricted grant.

Complementary Therapy Service

The income received this year is from a generous anonymous donor. This supported the therapists' salary and the costs of maintaining professional memberships while the service could not operate due to COVID 19. Furlough costs were also claimed.

Lloyds Bank Foundation for England and Wales

Three year funding from Lloyds Bank Foundation enables us to employ a dedicated Dementia Carer Information and Advice Worker. We received additional funding from the react this year to support the purchase of laptops for all staff.

Newcastle City Council: Carers Week

Newcastle Carers were awarded a small amount from Newcastle City Council to provide a variety of events and activities during Carers Week in June. As these events and activities could not take place in person this year the funding was carried forward.

Newcastle City Council: Adult Social Care Infection Control Fund Grant – Round 2

Short term funding from Newcastle City Council to support work to make our building COVID secure, in recognition of the additional costs relating to infection prevention and control faced during the pandemic, and in preparation for the re-opening of services.

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements Year ended 31 March 2021

#### 12. Statement of funds (continued)

Newcastle Gateshead Clinical Commissioning group: Winter Pressures

Three month funding enabling welfare calls and urgent grants for carers looking after someone with a mental health problem, an adult with a learning disability or someone with dementia. Four staff are working additional hours between March – May 2021 to undertake this work.

North of Tyne Combined Authority: Carers Into Work

A partnership with North of Tyne Combined Authority, Carers Northumberland and North Tyneside Carers Centre to provide a range of employability support to carers, which is participant led and based on the need of the carer, and develop a more informed understanding of the specific needs of carers moving into the workplace.

The Triangle Trust 1949 Fund

Residual funds received from The Triangle Trust 1949 Fund for a joint piece of strategic work with Carers Northumberland and North Tyneside Carers Centre to explore how we can maximise our impact and the recognition and understanding of carers North of Tyne. The impact of COVID 19 meant we were unable to complete the project and we returned £5,975 of unspent funds.

We were awarded £10,000 additional funding from the Triangle Trust 1949 Fund this year to team up with Carers UK to provide The Digital Resource for Carers free to local carers. This resulted in a net cash movement from Triangle Trust 1949 Fund of £4,025.

Other small grants

All grants of £2,500 or less are included in this section.

- We were successful with several applications to Carers Trust small grants schemes.
- We received various small grants and donations towards our service.

#### 13. Analysis of net assets between funds

Analysis of net assets between funds - current year

|                               | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 22,446                             | -                                | 22,446                      |
| Current assets                | 589,984                            | 164,349                          | 754,333                     |
| Creditors due within one year | (75,331)                           | -                                | (75,331)                    |
| <b>Total</b>                  | <b>537,099</b>                     | <b>164,349</b>                   | <b>701,448</b>              |

## Newcastle Carers

(A company limited by guarantee)

### Notes to the financial statements

Year ended 31 March 2021

#### 13. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior year

|                               | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 13,406                             | -                                | 13,406                      |
| Current assets                | 479,138                            | 76,286                           | 555,424                     |
| Creditors due within one year | (43,563)                           | -                                | (43,563)                    |
| <b>Total</b>                  | <b>448,981</b>                     | <b>76,286</b>                    | <b>525,267</b>              |

#### 14. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £14,591 (2020: £13,580). Contributions totaling £1,891 (2020: £1,805) were payable to the fund at the balance sheet date and are included in creditors.

#### 15. Related party transactions

There were no related party transactions in either the current or the prior year.