

**Charity Registration No. 1151399**

**Company Registration No. 08277351 (England and Wales)**

**CHESHIRE YOUNG CARERS LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# CHESHIRE YOUNG CARERS LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M Howlett	(Appointed 14 July 2023)
	K Cowell	
	R Mee	
	S N Dool	
<b>Secretary</b>	C J Humphrey	
<b>Charity number</b>	1151399	
<b>Company number</b>	08277351	
<b>Principal address</b>	Northern Lights Business Park Rossfield Road Ellesmere Port Cheshire CH65 3AW	
<b>Registered office</b>	Northern Lights Business Park Rossfield Road Ellesmere Port Cheshire CH65 3AW	
<b>Independent examiner</b>	Fran Johnson BSc FCA WR Partners Drake House Gadbrook Park Northwich Cheshire CW9 7RA	

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# CHESHIRE YOUNG CARERS LTD

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# CHESHIRE YOUNG CARERS LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum & articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### Objectives and activities

The company's objects and principal activities are for the benefit of the public generally, both in the United Kingdom and overseas.

- To relieve need by providing a support service for young carers being children or young adults up to 18 years of age with responsibilities to care for adults or children.
- The Charity operates within the areas of Cheshire East and Cheshire West & Chester. It also provides young carer service under contract to the Neumark Foundation in North Wales.

#### Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on the public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

#### Achievements and performance

The total incoming resources for the charity during the year were £397,361 (2023: £419,039).

The charity continues to offer support to young carers in Cheshire having completed the contract to establish additional young carer services in North Wales. The contract in North Wales was not renewed as a result of the donor deciding to focus on other activities.

In Cheshire the organisation continues with a range of activities, particularly focused around school holiday periods. The initiative to support young carers in schools is now firmly established in schools in Cheshire. These are supported by our education and activity teams. Our Welfare Team continues to support our most vulnerable children with increasing demand as a result of isolation created by Covid.

As the organisation moved from online delivery during the Covid years back to our tradition model of in person delivery plus additional resources being made available by the Board we have seen significant growth in delivery outputs to meet demand for our services.

The Charity achievements during the year are as follows:

- 266 Respite activities delivered
- 10,395 Young carers taking part in activities (including online Digital Pack activities)
- 196 Schools engaged in our schools programme\*

\*During this year we stop delivery in North Wales due to lack of funding commitment

# CHESHIRE YOUNG CARERS LTD

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

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Key performance indicators:

April 2023 to March 2024

Delivery Hours	16,017
Volunteer Hours	423

#### Financial review

There were net incoming/(outgoing) resources for the year of £5,831 (2023: (£54,289)), with retained funds of £78,423 (2023: £72,592) at the year end.

#### Reserves

The trustees consider that the most appropriate level of free reserves is to maintain 3 months running costs based on the current year's budget. The reserves held at the balance sheet date are currently at the appropriate level. The Trustees will continue to review the financial position going forward.

#### Risk assessment

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

The organisation is a charitable company limited by guarantee (Company no 08277351), incorporated on 1st November 2012 and registered as a charity (Registration no 1151399) on 26th March 2013. The Company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under it's Articles of Association.

The day to day running of the charity is managed by trustees.

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

M Howlett

K Cowell

(Appointed 14 July 2023)

R Mee

S N Dool

The directors of the company are also charity trustees for the purposes of charity law. Trustees are appointed by a resolution of the trustees passed at the board meeting. The minimum number of trustees is 3.

# CHESHIRE YOUNG CARERS LTD

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

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

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

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**M Howlett**

Chairman

Dated: .....

# CHESHIRE YOUNG CARERS LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHESHIRE YOUNG CARERS LTD

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I report to the trustees on my examination of the financial statements of Cheshire Young Carers Ltd (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 , 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Fran Johnson Bsc FCA  
WR Partners  
Drake House  
Gadbrook Park  
Northwich  
Cheshire  
CW9 7RA

Dated: .....

# CHESHIRE YOUNG CARERS LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

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### Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	72,026	-	72,026	94,997
Charitable activities	4	111,195	213,803	324,998	323,885
Investments	5	337	-	337	157
<b>Total income</b>		183,558	213,803	397,361	419,039
<b>Expenditure on:</b>					
Charitable activities	6	173,539	217,991	391,530	473,328
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		10,019	(4,188)	5,831	(54,289)
Fund balances at 1 April 2023		42,734	29,858	72,592	126,881
<b>Fund balances at 31 March 2024</b>		52,753	25,670	78,423	72,592

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

All income and expenditure derive from continuing activities.

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



# CHESHIRE YOUNG CARERS LTD

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Prior financial year**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	94,997	-	94,997
Charitable activities	4	106,625	217,260	323,885
Investments	5	157	-	157
<b>Total income</b>		201,779	217,260	419,039
<b><u>Expenditure on:</u></b>				
Charitable activities	6	235,089	238,239	473,328
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		(33,310)	(20,979)	(54,289)
Fund balances at 1 April 2022		76,044	50,837	126,881
<b>Fund balances at 31 March 2023</b>		42,734	29,858	72,592

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

All income and expenditure derive from continuing activities.

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

# CHESHIRE YOUNG CARERS LTD

## BALANCE SHEET

**AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Intangible assets	11		-		475
Tangible assets	12		2,539		3,507
			<u>2,539</u>		<u>3,982</u>
<b>Current assets</b>					
Debtors	13	12,486		724	
Cash at bank and in hand		85,279		92,826	
		<u>97,765</u>		<u>93,550</u>	
<b>Creditors: amounts falling due within one year</b>	14	(21,881)		(24,940)	
Net current assets			<u>75,884</u>		<u>68,610</u>
<b>Total assets less current liabilities</b>			<u>78,423</u>		<u>72,592</u>
<b>Income funds</b>					
Restricted funds	15	25,670		29,858	
Unrestricted funds		52,753		42,734	
			<u>78,423</u>		<u>72,592</u>

# CHESHIRE YOUNG CARERS LTD

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2024**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....

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M Howlett

**Trustee**

**Company registration number 08277351**

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Cheshire Young Carers Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Northern Lights Business Park, Rossfield Road, Ellesmere Port, Cheshire, CH65 3AW.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

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

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity and include accounts and independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 1.6 Intangible fixed assets other than goodwill

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

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

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

Software	25% on cost
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#### 1.7 Tangible fixed assets

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

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

Fixtures and fittings	10% on cost
Computers	25% - 33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

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

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments of FRS 102 to all of its financial instruments.

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

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

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

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

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

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

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

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

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

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

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

#### **1.11 Employee benefits**

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

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

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations and gifts	72,026	94,997

#### 4 Charitable activities

	<b>Charitable activities</b>	<b>Charitable activities</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Performance related grants	324,998	323,885
<b>Analysis by fund</b>		
Unrestricted funds	111,195	106,625
Restricted funds	213,803	217,260
	324,998	323,885



# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2024</b>	2023
	<b>£</b>	£
Interest receivable	337	157
	=====	=====

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 6 Charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Staff costs	250,403	324,402
Depreciation and impairment	1,443	4,793
Insurance	2,804	2,519
Light & heat	1,870	756
Telephone	16,649	19,011
Postage and stationery	6,142	7,749
Magazine and PR costs	1,236	3,755
Office rental and property costs	14,975	15,219
Staff travel	9,318	14,160
Staff training	-	585
School holiday programmes	56,922	70,962
Education team support costs	804	1,065
	<u>362,566</u>	<u>464,976</u>
Share of support costs (see note 7)	27,074	6,552
Share of governance costs (see note 7)	1,890	1,800
	<u>391,530</u>	<u>473,328</u>
<b>Analysis by fund</b>		
Unrestricted funds	173,539	235,089
Restricted funds	217,991	238,239
	<u>391,530</u>	<u>473,328</u>

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Hospitality	(62)	-	(62)	46	-	46
Accountancy and professional fees	7,230	-	7,230	5,274	-	5,274
Bank charges	117	-	117	148	-	148
Sundry expenses including subscriptions	1,309	-	1,309	1,084	-	1,084
Bid consultancy costs	18,480	-	18,480	-	-	-
Independent examination fees	-	1,890	1,890	-	1,800	1,800
	<u>27,074</u>	<u>1,890</u>	<u>28,964</u>	<u>6,552</u>	<u>1,800</u>	<u>8,352</u>
Analysed between Charitable activities	<u>27,074</u>	<u>1,890</u>	<u>28,964</u>	<u>6,552</u>	<u>1,800</u>	<u>8,352</u>

#### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 9 Employees

The average monthly number of employees during the year was as follows:-

	2024 Number	2023 Number
Support staff	1	1
Direct charitable activities	8	12
	<u>9</u>	<u>13</u>
Total	<u>9</u>	<u>13</u>

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 9 Employees

(Continued)

Employment costs	2024 £	2023 £
Wages and salaries	226,213	289,854
Social security costs	17,996	26,540
Other pension costs	6,194	8,008
	<u>250,403</u>	<u>324,402</u>

There were no employees whose annual remuneration was £60,000 or more.

#### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 11 Intangible fixed assets

	Software £
<b>Cost</b>	
At 1 April 2023 and 31 March 2024	<u>12,900</u>
<b>Amortisation and impairment</b>	
At 1 April 2023	12,425
Amortisation charged for the year	<u>475</u>
At 31 March 2024	<u>12,900</u>
<b>Carrying amount</b>	
At 31 March 2024	-
At 31 March 2023	<u><u>475</u></u>

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 12 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	4,270	10,833	15,103
At 31 March 2024	4,270	10,833	15,103
<b>Depreciation and impairment</b>			
At 1 April 2023	2,076	9,520	11,596
Depreciation charged in the year	429	539	968
At 31 March 2024	2,505	10,059	12,564
<b>Carrying amount</b>			
At 31 March 2024	1,765	774	2,539
At 31 March 2023	2,194	1,313	3,507

#### 13 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	-	511
Prepayments and accrued income	12,486	213
	12,486	724

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

	2024	2023
	£	£
Other taxation and social security	3,454	5,286
Trade creditors	9,405	6,741
Other creditors	961	-
Accruals and deferred income	8,061	12,913
	21,881	24,940

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 15 Restricted funds

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

	Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£
Westminster Foundation	-	12,500	(12,500)	-
CCF	14,100	2,000	(16,100)	-
Greenbank Holidays	-	3,691	(3,691)	-
M&S Bank	9,000	-	(9,000)	-
PCC Cheshire	6,000	-	-	6,000
Oliver Valves	-	100,000	(100,000)	-
Crewe Town Council	-	1,330	(1,330)	-
CRH Charitable Trust	-	10,000	(8,000)	2,000
Edsential	-	18,720	(18,720)	-
Wirral Lions	-	1,715	(1,715)	-
Cheshire East	-	24,603	(23,316)	1,287
Cheshire Community CCF	-	12,300	(10,064)	2,236
Sanctuary H A	-	2,000	(2,000)	-
Cheshire West	-	17,294	(8,647)	8,647
The Widows Sons Masonic Bikers Association	-	1,000	(1,000)	-
Jenoptik	-	2,500	-	2,500
Dave Nesbit	-	2,000	-	2,000
Knutsford Lions	-	500	-	500
Congeleton Lions	-	1,000	(500)	500
Other	758	650	(1,408)	-
	29,858	213,803	(217,991)	25,670

# CHESHIRE YOUNG CARERS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 15 Restricted funds

(Continued)

##### Material restricted funds

Edsential (School Holiday Programme)

Westminster Foundation (Education Programme)

CCF (Wellness Programme)

Cheshire East (Activities & Respite Activities)

Masonic Cheshire (Core Costs & Salaries)

CWaC – Young Carers Action Day/activity session

PCC Cheshire – donation to support delivery of activity sessions aimed at reducing anti-social behaviour

Oliver Valves - Funding for the charity's running costs

#### 16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Intangible fixed assets	-	-	-	475	-	475
Tangible assets	2,539	-	2,539	3,507	-	3,507
Current assets/ (liabilities)	50,214	25,670	75,884	38,752	29,858	68,610
	<u>52,753</u>	<u>25,670</u>	<u>78,423</u>	<u>42,734</u>	<u>29,858</u>	<u>72,592</u>