



# ANNUAL REPORT

 **Carers Link**  
Lancashire  
IMPROVING LIFE FOR CARERS

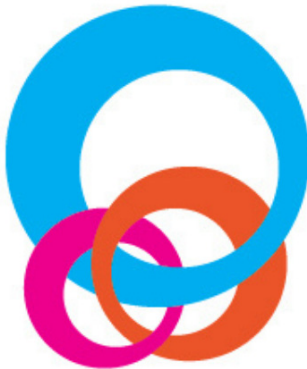
2022 - 2023



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# MESSAGE FROM THE CEO



*I am delighted to share with you in this year's report some key achievements and findings from the financial year including sharing some of our statistics and carers stories...*

The past 12 months have been a very busy, but exciting time for us! Our charity has worked hard to achieve charitable objectives as set out in our strategy, including longer term sustainability by securing Lancashire County Councils Statutory Carers contract for the next four years in partnership with NCompass.

Throughout the year, the charity has successfully developed a further charity shop/information and support hub in Haslingden, providing accessible services to residents from Rossendale. We have also been working hard to develop and renovate our property in Colne, securing a number of external capital grants to support us in renovating and developing the property. This property will house another charity shop & information and support hub and is set to open at the end of Summer 2023. All this work, supports our objectives of being more sustainable with more diversified funding streams whilst offering support directly in the communities we serve.

A great achievement throughout the year was the charity winning the Not For Profit Award at the Hyndburn Business Award. As always thank you to those people who nominated us, it really does mean a lot to us!

As always, I would like to thank all of our staff team and volunteers for their passion commitment and professionalism shown throughout the year, always going above and beyond to improve the lives of carers in East Lancashire. One of our staff members Carole Moulton achieved a 20 year service award this year! We are so lucky to have her on our team!

*Rebecca Hodgson*

**Rebecca Hodgson**  
CEO Carers Link Lancashire







# INTRODUCTION FROM OUR CHAIR OF TRUSTEES

The economic downturn following the challenges of the past two years has continued to have significant impact on our local communities. This has resulted in people turning even more to services that can offer varying degrees of help and support, highlighting the very important role that Carers Link Lancashire has with our strong ethos on supporting the crucial role that unpaid carers have across our community.

I am very pleased to report that even within the context of the economic difficulties and the growing needs of our carers the organisation has continued to respond to our registered carers through the provision of face to face support, advice, information and respite opportunities for Carers.

The Board were delighted to have an additional two Trustee's join us during the year- Councillor Daniel Cassidy has joined us as a nominated elected member from the Hyndburn area alongside welcoming back Brian Birtle, a longstanding previous Trustee with the charity.

I would like to take this opportunity to thank all our Board of Trustees for their commitment, expertise and passion given to the organisation throughout the year. A key role for the Board is in supporting our very able management team and, led by our exceptional CEO, Rebecca, as together we continue make significant progress against our key priorities. Key to this aim is the very successful progress which has been made towards increasing our charity outlets portfolio with a second one opening in Haslingden earlier this year and a third one well underway in the Colne area as included in Rebecca's report.

I am also pleased to report that our committed volunteers continue to work in various roles across the organisation and encourage anyone interested in supporting our communities, especially as we seek to grow our volunteer support especially in our growing charity outlets. Anyone interested is very welcome to contact the main Accrington headquarters where you can seek further information about the various opportunities open.

One of our main Strategic objectives is to further develop our charity Shop portfolio and I am pleased to report that during the year a site has been procured in the Colne area to develop a second charity Shop outlet. A project plan is currently in progress along with an ongoing review of our existing charity outlet and café sited within the Blackburn Road Accrington premises.

I would also like to thank the Boroughs of Hyndburn and Rossendale for their continued support through the ongoing election of nomination for roles of Trustees and the support they offer to the Board.

Thanks also to our donors and contractors who continue to offer financial support in the way of grants, donation of materials and work.

Projects which support the Charity immensely in achieving its vision and strategy.

Special thanks to our main funders of Lancashire County Council, Eric Wright Foundation, BBC Children In Need and other smaller donors including the Ribble Valley Borough Council.

Finally, I thank once again our excellent committed staff and volunteers for their hard work in supporting our Carers across Lancashire and continuing to support the Charity especially during these challenging times

*Carol Pollard*

**Carol Pollard**  
Chair of Trustee

## BOARD OF TRUSTEES



**Carol Pollard**



**Brian Birtle**



**Melissa Fisher**



**Patricia Ahmed**



**Jeff Leahy**



**Susan Bibby**



**Brian Ozenbrook**



**Shakil Salam**



**Barbara Ashworth**



**Daniel Cassidy**



**Mustafa Mohammed**



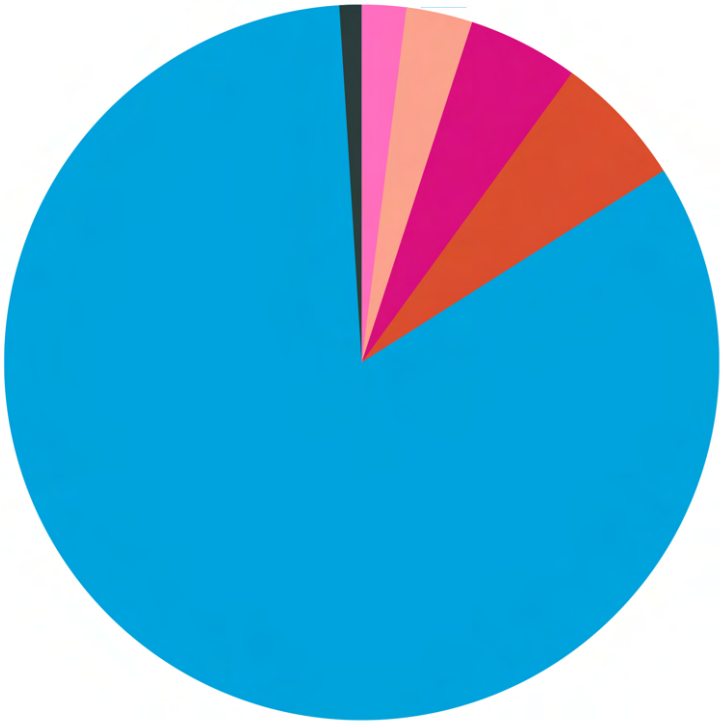
# FINANCIAL ANALYSIS

## INCOME

- CIN 3%
- Donations & Fundraising 2%
- Trading & Caravans 5%
- Grants 6%
- LCC 83%
- Other 1%

**All Income listed:**  
(highest to lowest)

LCC - £807,290.36  
Grants - £57,420.00  
Trading & Caravans - £51,572.63  
CIN - £32,159.58  
Donations & Fundraising - £17,291.46  
Other - £4,904.72  
All income strands total - £970,638.75  
Income excluding LCC - £163,348.39

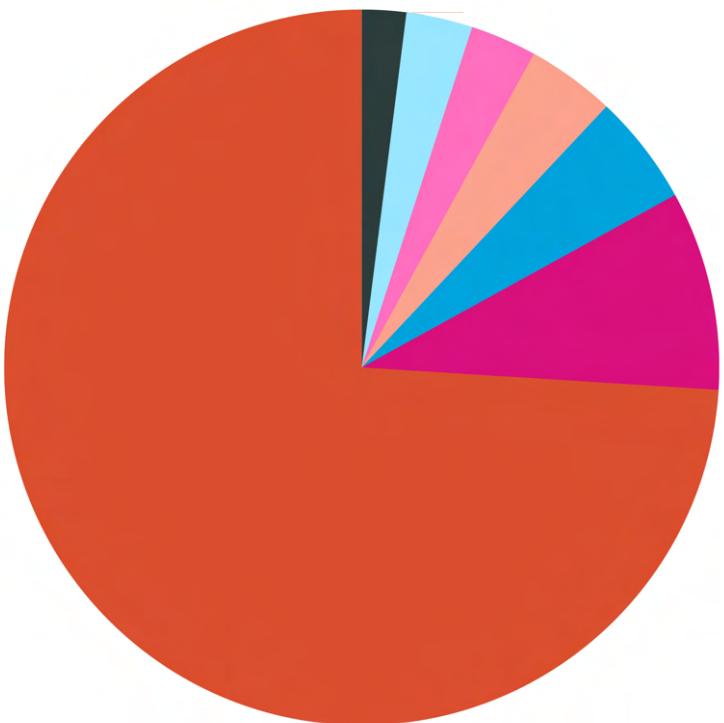


## EXPENDITURE

- Trading 2%
- Caravans 3%
- Project Costs 5%
- Staff Costs 74%
- Accommodation 9%
- Governance & Support 3%
- Administrative 4%

**All Expenditure listed:**  
(highest to lowest)

Staff Costs - £670,613.91  
Accommodation - £78,800.78  
Project Costs - £49,781.12  
Administrative - £40,687.17  
Caravans - £25,035.05  
Governance & Support - £24,115.90  
Trading - £21,369.20  
All Expense strands total - £910,443.13  
Expenditure excluding staff costs - £239,829.22



## TREASURERS REPORT

*Overall, the charity had a very successful year with income being above budget at just under £1m, largely due to additional revenue from Lancashire County Council.*

Expenditure was slightly over budget for the year, because of additional capital costs in establishing the new charity shops and support hubs. The revenue aspects of expenditure were well managed and below budget.

The cash position remains healthy well above 3 months expenditure and reserve requirements.

Continuing the Charity's strategy of diversifying income streams by opening charity shops we committed to a 3yr leasehold on a property in Haslingden during the year. The property has since opened and is initially trading above expectations. In line with the charity's strategy this premises also builds our presence in the community by acting as a local drop-in support hub for carers. The renovation of the property in Colne purchased February 22 continues with a forecast opening date of late summer 23.

Lastly the Charity exited one of the 3 holiday park caravans it owned as it needed replacement and was no longer financially viable.

**- Jeff Leahy**  
Treasurer



Blackburn Rd, Accrington



Deardengate, Haslingden



Market Street, Colne



# STATISTICS



## STATE OF CARING 2022

*In 2022, carers shared their experiences which helped to inform Carers UK's State of Caring 200 Report.*

**10.6**  
MILLION

Estimated that there are around 10.6 million carers in the UK – 1 in 5 of adults are providing unpaid care.

**£193**  
BILLION

Carers support was valued at £530 millions per day during the pandemic or £193 billion for the full year.

**25**  
PERCENT

25% of carers said they were cutting back on essentials such as food or heating.

**77**  
PERCENT

77% of carers said that the rising cost of living is one of the main challenges they will face over the coming year.

**63**  
PERCENT

63% of carers said they were extremely worried about managing their monthly costs.

**30**  
PERCENT

30% - Almost 1/3 of carers said their mental health was bad or very bad.

**52**  
PERCENT

Over half of carers (52%) said that they need more financial support.

**84**  
PERCENT

84% of carers in receipt of Carer's Allowance said that an increase in the value of carers' benefits would be one of the main financial changes that would make a difference to them.

**5**  
PERCENT

5% of carers worry about continuing to juggle work and care.

**41**  
PERCENT

41% of carers haven't taken a break in the last year. Of those, 26% of carers haven't tried to take a break because they felt it was too difficult.

As of 31st March 2023  
**Carers Link Lancashire**  
are currently supporting:

**11664**

**ADULT & YOUNG**  
**CARERS**

**154**

**YOUNG**  
**CARERS**



In the East Lancashire area.

## The Lancashire Carers Service

During the year, in partnership with Ncompass, the charity jointly tendered for Lancashire County Council's statutory carers services contract and were awarded this contract for a further 4 years.

The Lancashire Carers Service works across the county providing support, guidance and information to adult carers. The service is delivered in partnership with n-compass who deliver in North and Central Lancashire with Carers Link Lancashire delivering in East Lancashire.

The service supports people in their caring role, undertaking statutory carers assessments and supporting their emotional health and wellbeing.

*This year Carers Link saw:*

**1409**  
**\*NEW\***  
**CARERS**  
ASSESSMENTS

**3408**  
**REVIEWED**  
**CARERS**  
ASSESSMENTS









**780**  
**\*NEW\***  
**POM4C**  
PLANS



# KEY ADULT STATISTICS



## PRIMARY CONDITIONS:

-  13 % of registered carers care for someone with dementia
-  34 % of registered carers care for an older person
-  18 % of registered carers care for a person with PDSI
-  12 % of registered carers care for someone with a mental health condition
-  9% of registered carers care for a learning disability
-  0.5 % of registered carers care for someone with substance misuse
-  12 % of registered carers care for a disabled child
-  1.5% of conditions are unknown

**2000**  
New referrals

**1993**  
New Carers Identified  
(An increase of +3.5% compared to 2021/22)

**3336**  
Existing Registered Carers  
Supported with further support and services.

**5655**  
1-2-1 Support Sessions

**4817**  
Assessments Undertaken  
(Statutory Carers Assessments/ Reviews)

**780**  
POM4C Emergency plans taken

**164**  
Support Groups and Events  
(Attended by 717 carers)

**13**  
Carers Courses  
(Attended by 109 carers)

**109**  
Peer Support Groups  
(Attended by 419 carers)

**11**  
Organised Activities  
(Attended by 158 carers)

**1403**  
Carers Supported with Respite Opportunities

**55**  
Carers Awareness Training Sessions  
(Training 684 professionals)

**258**  
Counselling Sessions  
(Free counselling hours to carers through a team of volunteer counsellors)

**301**  
Max Cards Provided  
(Enabling families to receive free and discounted access to recreational facilities)

**£454k**  
In Benefits Secured For Carers

(Secured by providing a dedicated welfare and benefits worker who advises on benefits carers are entitled to, assisting them with completing claim forms and ensuring carers receive the benefits they are entitled to. This is a huge increase of +10% from what we achieved in 2021/22)

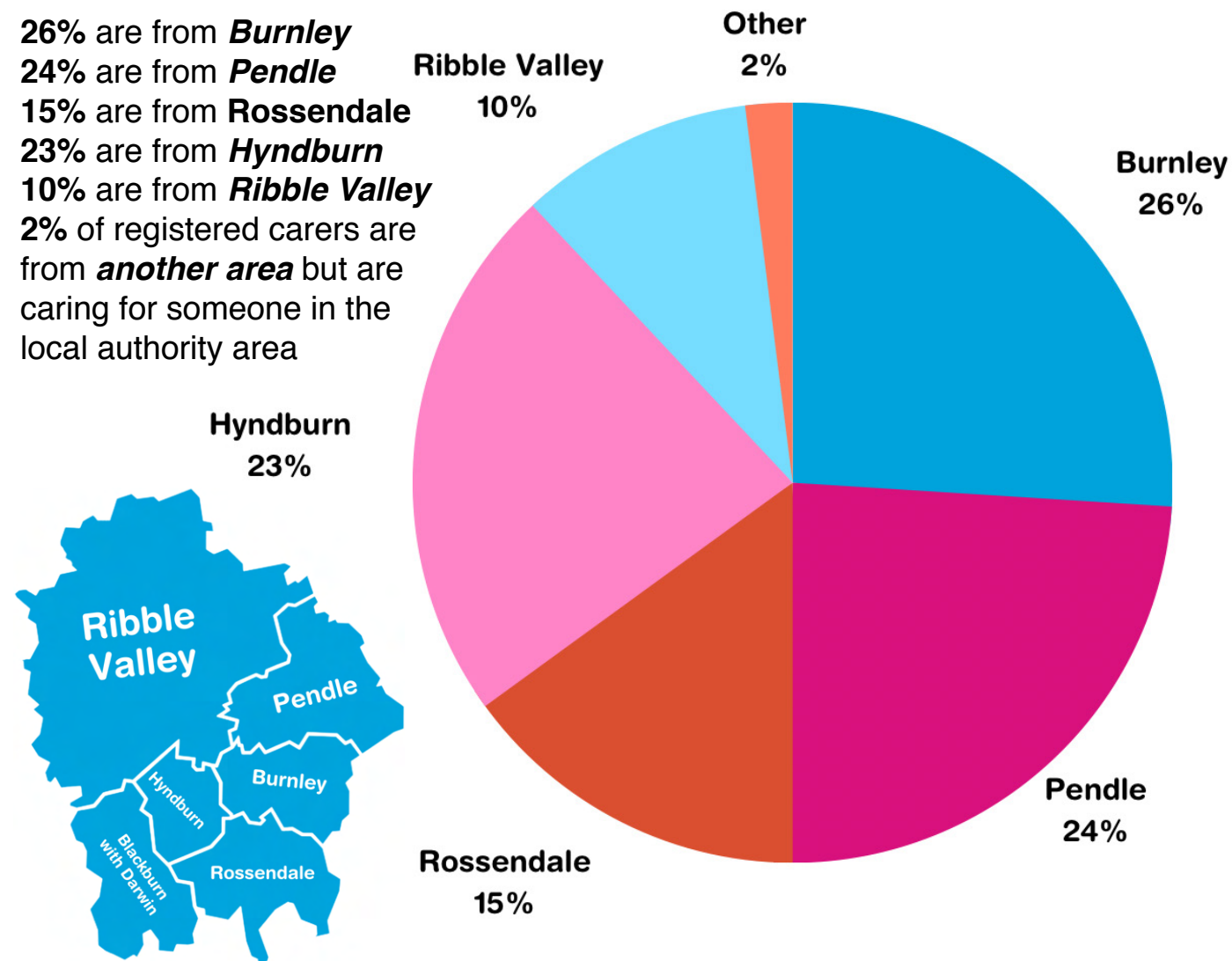
**85**  
Personal Grants Secured  
(With £15,141 additional income being secured for carers)

**869**  
Go2 Leisure Cards Issued  
(Gives Carers highly discounted access to a range of health and wellbeing facilities & services across East Lancashire.)

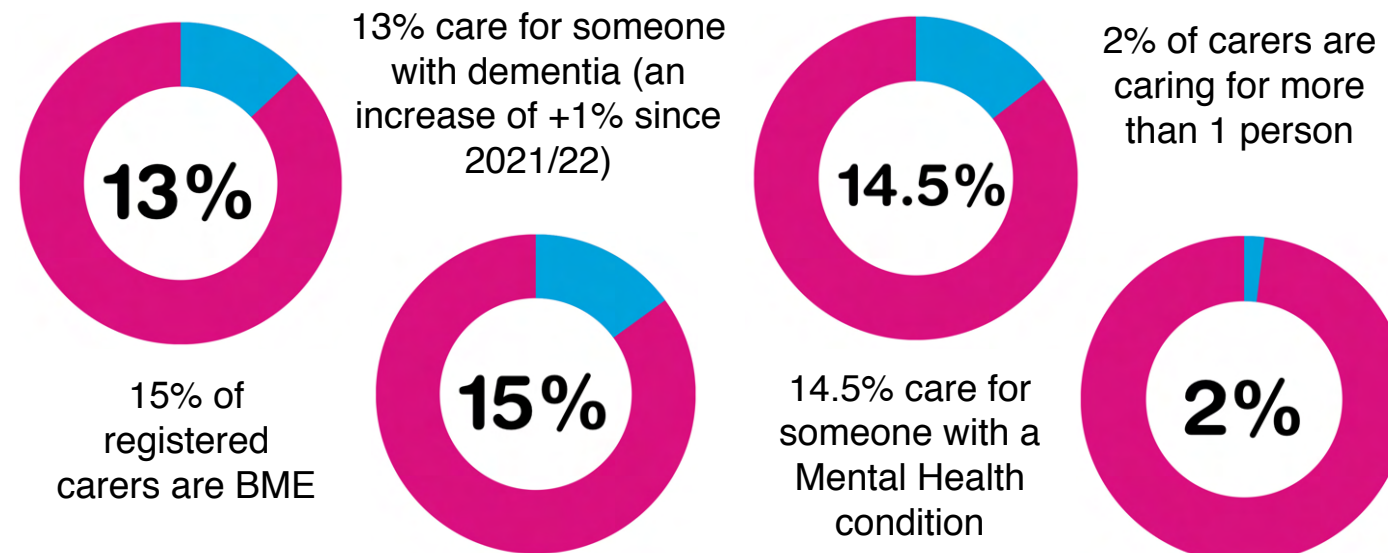


## Area: Where are our Registered Carers from?

26% are from **Burnley**  
 24% are from **Pendle**  
 15% are from **Rossendale**  
 23% are from **Hyndburn**  
 10% are from **Ribble Valley**  
 2% of registered carers are from **another area** but are caring for someone in the local authority area



As of 31st March 2023 Carers Link Lancashire has 11664 registered Adult Carers



## OUR STAFF TEAM

Our charity is supported by a diverse workforce who have the appropriate skills knowledge and expertise in supporting carers, with 80% of our staff team either being current / former carers which enables them to be empathetic and understanding of carers needs, issues and the appropriate support required.



## HYNDBURN BUSINESS AWARDS 2022

The charity were nominated and finalists for 2 awards at the Hyndburn Business Awards! The charity were winners of the Not for Profit Award.

This is a fantastic achievement for the charity demonstrating the impact, support and services to carers and the wider communities across Hyndburn!



# HELPING PEOPLE HOME PROJECT

At the start of the year, we commenced our helping people home project. As part of this new initiative, we have a worker based within the ICAT team at Burnley General Hospital two days per week, working with the ICAT and hospital discharge team in identifying carers and supporting patients in returning home safely with support.

This project has not only increased the awareness of identifying and supporting carers across acute settings but has also supported a number of patients to returning home independently, overcoming and addressing wider social challenges and barriers.

The end of the year saw, Lancashire County Council being shortlisted for 2 awards including an LGC award in the Health and Social care category and the MJ Achievement Awards 2023. We look forward to hearing this outcomes next year!



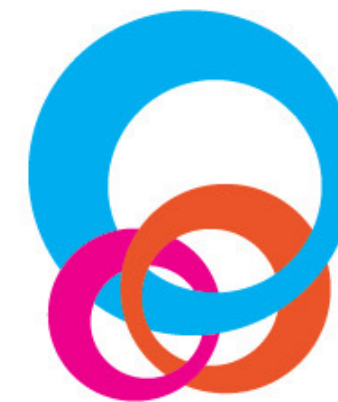
*A male carer, who cares for this father and also works part time was identified on one of the wards. His father who he cares for had been admitted to hospital. His father is a double amputee, has heart failure and breathing difficulties has been in and out of hospital.*

*The worker contacted the carer and discussed his and his fathers needs, together the worker and carer, collaboratively developed an action plan. The worker identified that the family were suffering from poverty. It was identified that the family home was extremely cold and the fire wasn't working. The father was highly likely of future hospital admissions. His current health conditions were also exacerbated / contributed to by his cold home.*

*Alongside the fire not working, the family found it too expensive to use the heating with issues with the boiler and also had a number of cracks in the ceilings due to a leaking toilet and general poor house maintenance.*

*The house was also cluttered with furniture and other items that were no longer of use, creating further hazards in the home.*

*Carers Link Lancashire identified that Burnley Council could help using the Emergency Grants Funding, a referral was made and the worker and Burnley Council liaised on numerous occasions to make sure the carer received the correct support. A referral was then made for benefits support, support was then provided on claiming Carers Allowance.*



**As a result of our support the following outcomes were achieved:**

**Financial support including personal budget and carers allowance**



**The house is now warm and dry with an efficient heating system**



**The house has been decluttered and is clean and tidy**



**The carer is in receipt of bereavement counselling**



**A contingency planning is now in place**



The carer said he was very pleased with the service he had received from the project and Burnley Council, he said we had been helpful and amazing in meeting his, his father and wider family's needs. The carer said they felt supported by the Carers' Service to continue to carry out his caring role.

Throughout the year, the charity has under taken a total of 4850 statutory carers assessments of which 35% of them had their needs met by universal services. A further 62% were commissioned a monetary amount to meet their unmet needs.

We commissioned

**£497,888.02**

**Carers Assessments & Personal Budgets**



# BBC CHILDREN IN NEED YOUNG CARERS SERVICES

As of the 31st March 2023 the Young Carers team were supporting 154 registered young carers from Hyndburn & Ribble Valley.

Our Young Carers Statistics are as follows:

**154**  
Young Carers  
Worked with  
This Year

**31**  
Free  
Trips and  
Activities  
Provided  
(From Arts and Crafts to Picnics and Pantomime Trips)

**267**  
1-2-1  
Sessions  
undertaken  
(+3.5% more than in 2021/22)

**36**  
Target  
Group  
Sessions  
Provided

**175**  
Free Respite  
Opportunities  
Provided

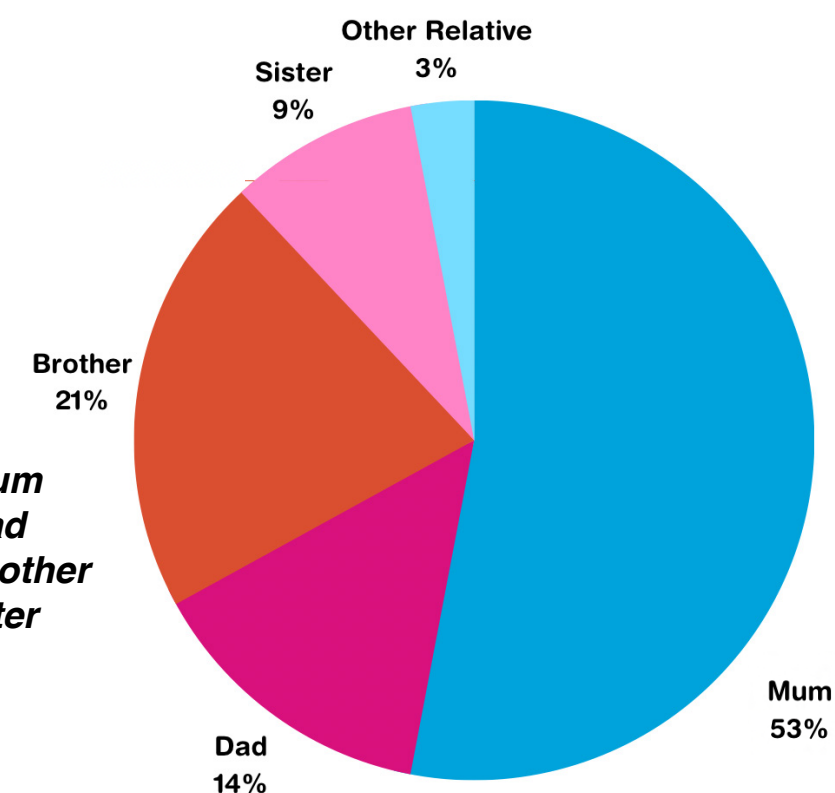
**52**  
Schools  
Worked  
With in East  
Lancashire



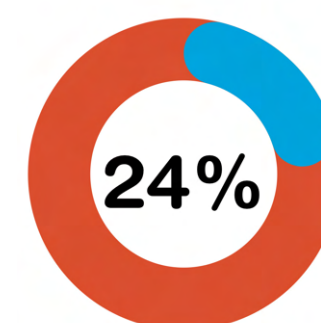
## STATISTICS

Who do our Young Carers care for?

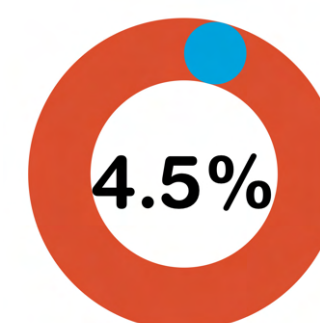
53% Care for their **Mum**  
14% Care for their **Dad**  
21% Care for their **Brother**  
9% Care for their **Sister**  
3% Care for **Another relative**



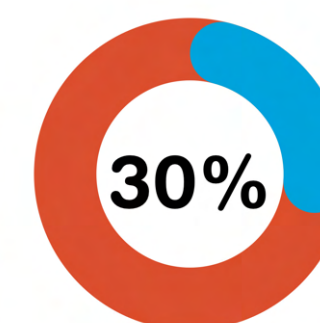
Cared for Conditions:



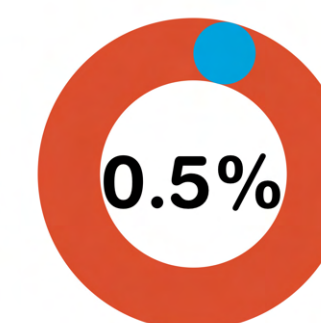
24% are caring for a Disabled Child/Sibling



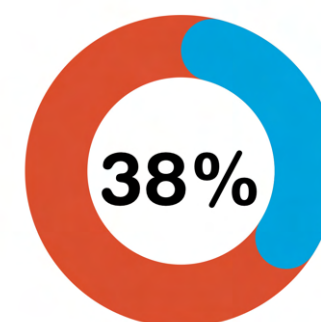
4.5% are caring for someone with a Learning Disability



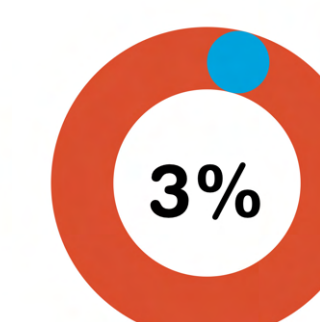
30% are caring for someone with a Mental Health problem



0.5% are caring for an older person (65 yrs +)



38% are caring for someone with PD/SI

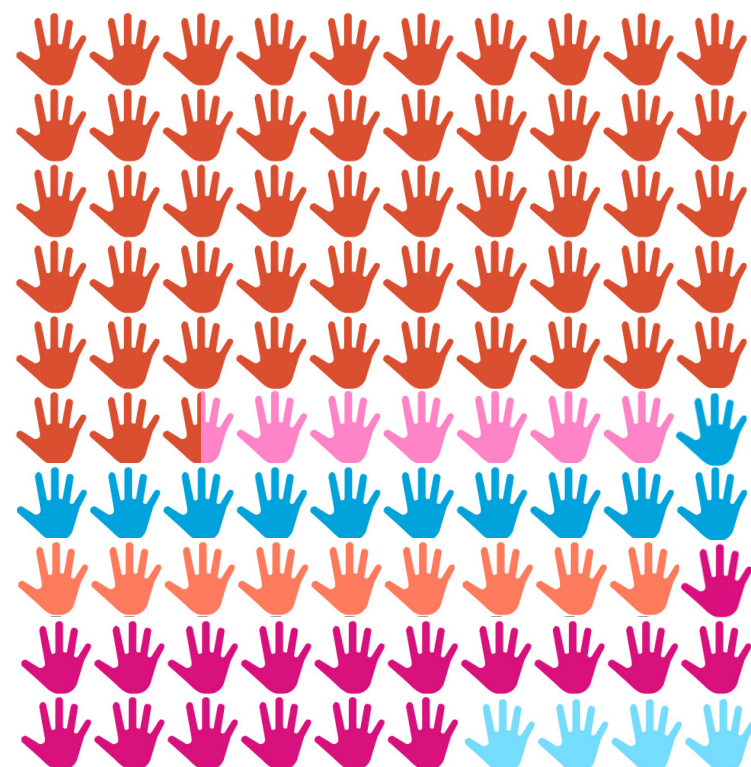
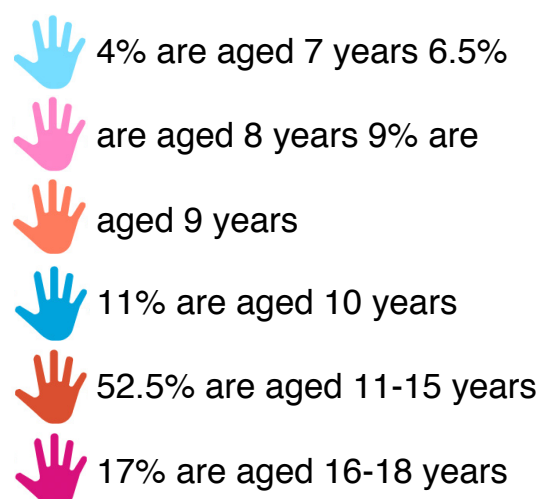


3% of conditions are unknown/not disclosed





## How old are our Young Carers?



## Case Study

Pippa aged 10 lives with her mum, dad and younger sister. Mum has a personality disorder and Crohns disease, dad has some learning difficulties and needs help reading and writing and her sister is on the autism spectrum. Life is hard for Pippa and she does a lot to help at home although dad is mums main carer. Pippa helps dress mum when she is ill and in pain, helps with shopping and spends a lot of time playing and helping her sister as she responds better to Pippa.

As Pippa and her sister attend the same school she does not really get a break from her sister as she wants to be with Pippa at playtime and lunchtime. The caring role and responsibility really impacts on Pippa and she was constantly saying she was tired at school and seeing the school nurse who reported that Pippa was struggling to cope and she was referred to young carers project.

We felt the yoga and wellbeing sessions would be ideal for Pippa alongside other interventions

that we started to put in place. Pippa has attended every session and would come early to make sure she got her favorite yoga mat. Initially Pippa found it difficult to concentrate but each week she made progress and really started to benefit from the sessions. She became more relaxed and both mum and school commenting on the difference they noticed in Pippa. As well as learning new skills Pippa also made some new friends in the group and they would practice their yoga poses together.

Pippa has been showing her sister some of the things she learnt and mum said it has calmed her sister down and they practice the breathing together. Pippa's sleep has improved as well as she knows how to help herself relax with the mindfulness techniques she learnt. At the end of the sessions we would see how happy Pippa was and she has been given her own yoga mat to practice at home. Pippa is coping much better with her caring role and in school since she started the sessions.

# NEW CHARITY SHOP IN HASLINGDEN



*A huge achievement at the end of the financial year was the grand opening of our new charity shop / information and support hub in Haslingden.*

We are delighted to finally be able to offer accessible facilities for carers in Rossendale! Our new self-sustaining charity shop which also houses an information and support hub for the benefit of carers, the people they care for and also the wider communities in Haslingden is there to offer drop in facilities and information and support.



We were so grateful to everyone who supported us in renovating the shop and getting it ready to open. Generous donations from local businesses were received including kind volunteers who assisted and supported us in renovating our new shop. Special thanks to Paintwell Padiham, Tesco Burnley & Rodo for donating all painting supplies and equipment, Miliken Industrials Limited for flooring and the community payback team for supporting in redecoration works. This wouldn't be possible without your continued support!

Our future aim is to create a chain of self sustaining shops/ information and support hubs in each borough of East Lancashire!





# WELFARE & BENEFITS SUPPORT

*Many carers struggle to balance work and care.*

There are also significant financial costs associated with caring, with carers often using their income or savings to pay for support services and care equipment. We already know that carers face poorer health outcomes, with a high proportion of carers struggling with mental and physical health problems and experiencing low levels of wellbeing.

Throughout the year, our welfare and benefits worker has worked hard to ensure our registered carers are supported with their overall welfare and benefits, particularly in ensuring in receipt of the benefits that they are entitled to! This ensures that our carers and their families are not in financial poverty and hardship and are able to have their needs met.

During the year, we have secured a huge **£454,091.16** in benefits for our registered carers!

Victor was initially referred to Carers Link for a Carers Assessment, Peace of Mind Plan and Benefit Advice in July 2022, due to a deterioration in his wife, Judy's, health. At this time, Victor was working three days per week at ASDA, but it was becoming increasingly likely that Victor was going to have to give up employment in order to care for his wife.

Victor had already sourced the Attendance Allowance application but needed help completing the form due to his dyslexia. A home visit was arranged with the welfare and benefits worker, and the application was completed. Victor highly commended Neal Atkinson and advised that it is clear that 'he is a person who wants to help people'. Due to the length and complexity of the forms, Victor advised that he wouldn't have been able to do this without support and after Neal's input, Judy was awarded the higher rate of attendance allowance.

In January 2023, Judy suffered a fall, backwards, from the top to bottom of the stairs. Around the same time, Victor had a pacemaker fitted and was unable to provide the same level of support. Victor was able to put money from the attendance allowance towards purchasing a stairlift after he was informed of lengthy wait times through Lancashire County Council. This financial support enabled Judy to return home from hospital, and support Victor in meeting her needs. Victor said having the additional funds to put towards the stairlift was a 'godsend'.

Due to his recent operation, Victor cannot take on all of the housework without detriment to his own recovery, but with the regular attendance allowance payments, he is able to employ a private cleaner. This support has enabled the couple to maintain a safe and habitable home environment and ensures that Victor can focus on Judy's needs, knowing that chores are being taken care of.

Neal has now completed a blue badge application for Victor which will enable himself and his wife to access the community together. Victor explained that he had 'looked everywhere' for support, prior to being put in contact with the carers service and 'just couldn't find the help'. Victor had called multiple agencies and advised that he felt ready to give up on the process until he was put in contact with Carers Link.



# VOLUNTEERS & VOLUNTEER LED SERVICES

As at the 31st March 2022, Carers Link Lancashire has 84 active volunteers who are assisting in supporting in the direct delivery of services and facilities.

Throughout the year we have been supported by 140 local volunteers.

We have recruited 41 new volunteers throughout the past year.

Our certified and trained counselling volunteers provided 258 free counselling sessions for carers.

Volunteers provided the charity with 5351 free volunteering hours this year alone.

If quantified into a paid salary at national minimum wage, this would work out as £56,292.52 in volunteering time.





We provided a range of targeted support groups, training, events, activities and peer support opportunities aimed at overcoming loneliness and isolation. We have successfully provided:

**11**  
**Organised Activities**  
(Engaging with 158 Carers)

**1403**  
**Carers Provided with Respite Opportunities**

**164**  
**Face to Face Support Groups and Events**  
(Attended by 717 Carers)

**13**  
**Courses**  
(Understanding Dementia etc engaging with 109 carers)

**109**  
**Peer Support Groups Held**  
(Engaging with 419 carers)



“Thank you so much for a great day out it was a lovely break and the weather could not have been nicer! Thanks again to everyone who organised it xxx

— Anne Atkin  
via Facebook

## Carers Awareness Training (CAT)

Throughout the year the charity has delivered 55 CAT sessions to a range of audiences with 684 professionals receiving the training throughout the year.

**FORMER CARERS/ BEREAVEMENT SUPPORT GROUP**

Carers Link Lancashire Community Facility Centre  
54/56 Blackburn Road, Accrington

The third Wednesday of every month!

Carers Link Lancashire  
info@carerslinklancashire.co.uk  
Telephone 01254 387444

**MALE CARER SUPPORT GROUP**

@ Burnley Cricket Club, Belvedere Road, BB10 4BN

Did you know that 4 out of 10 male Carers never get a break from their caring role?

Last Thursday of every month, From 10:30am to 12:30pm

Carers Link Lancashire  
BURNLEY FC IN THE COMMUNITY

**VETERANS BREAKFAST CLUB**

Hosted by Accrington Stanley Community Trust

@ Carers Link Lancashire Community Facility Centre, Blackburn Road, Accrington

The last Wednesday of every month!

Carers Link Lancashire  
VIC  
Strain Belong Thrive

**CANCER AWARENESS DROP IN MORNING**

Carers Link Lancashire Community Facility Centre  
54/56 Blackburn Road, Accrington

The first Wednesday of every month!

Carers Link Lancashire  
MACMILLAN CANCER SUPPORT  
info@carerslinklancashire.co.uk  
Telephone 01254 387444

**DEMENTIA CARERS SUPPORT CAFE**

Carers Link Lancashire Community Facility Centre  
54/56 Blackburn Road, Accrington

The first Tuesday of every month!

Carers Link Lancashire  
info@carerslinklancashire.co.uk  
Telephone 01254 387444

**CARERS MEETUP CAFE**

Carers Link Lancashire Community Facility Centre  
54/56 Blackburn Road, Accrington

The last Monday of every month!

Carers Link Lancashire  
info@carerslinklancashire.co.uk  
Telephone 01254 387444

**FREE COOKING WITH KINDNESS COURSE**

From 12:00pm - 2:30pm on  
Wednesday 30th August,  
Wednesday 6th September &  
Wednesday 13th September  
At the Eco Community Hub

The aim of the project is to use fresh produce to create meals and recipes for those who may not always have the means or money to cook fresh.

The 3rd and final session will be a celebration where you will be able to invite your family to eat the food you have created a menu for and practiced cooking.

Pennine Lancashire Community Farm, Burleigh Street BURNLEY BB12 0DU

**Carers Week 2023**

**Knit & Natter**

Why not take time to relax and explore a new hobby? Whether you're an expert or beginner, join the first session of our FREE knitting group where you can learn how to knit, crochet and meet new people. All materials will be provided.

Interested? Contact Angela on 01254 387444 or at activities@carerslinklancashire.co.uk

Wednesday 7th June 11am - 3pm  
Carers Link community facility, Accrington

Carers Link Lancashire  
IMPROVING LIFE FOR CARERS

**CARERS MEETUPS**

Taking place every month from 11am - 1pm

Carers and the person you care for can join us for a cup of tea or lunch at one of our Carers Cafes across East Lancashire. If you haven't been to a Carers Cafe before, don't worry as a staff member will be there to greet you with a warm welcome.

**ROSSENDALE**  
(1st Tuesday of the month)  
Haslingden Community Link, Bury Rd, Haslingden, BB4 5PG

**RIBBLE VALLEY**  
(3rd Tuesday of the month)  
Colborne House Cafe, 15 Wellgate, Clitheroe, BB7 2DP

**PENDLE**  
(3rd Friday of the month)  
Lakeside Cafe, Ball Grove Drive, Colne, BB8 7HY

**HYNDBURN**  
(4th Monday of every month)  
Carers Link Facility, 54-56 Blackburn Road, Accrington, BB5 1LE

**BURNLEY**  
(4th Wednesday of the month)  
Little Barista, 7 Howe Walk, Burnley, BB11 10B

Follow our socials to keep up with all of our group activities:  
Find us on Instagram @carerslinklancashire  
Find us on Facebook Carers Link Lancashire





## OUR PARTNERS

**Lancashire**

County  
Council



**CARERS  
TRUST**

**n|compass**  
towards a **brighter** future



**East Lancashire**

## OUR FUNDERS



ERIC WRIGHT  
CHARITABLE TRUST

**Lancashire**

County  
Council



**BBC**  
**Children  
in Need**



Ribble Valley  
Borough Council

[www.ribblevalley.gov.uk](http://www.ribblevalley.gov.uk)

## OUR AWARDS



**FIND US:**  
**CARERS LINK**  
**LANCASHIRE**

**54-56 BLACKBURN ROAD,**  
**ACCRINGTON, BB5 1LE**

**13 DEARDENGATE,**  
**HASLINGDEN BB4 5QN**

**CONTACT US:**

**TEL 01254 387444**

**[info@carerslinklancashire.co.uk](mailto:info@carerslinklancashire.co.uk)**

**[www.carerslinklancashire.co.uk](http://www.carerslinklancashire.co.uk)**



**Company Number 08584591**

**Charity Number 1156275**

# **Carers Link Lancashire**

## **Report and Financial Statements**

**For The Year Ended**

**31 March 2023**



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# Carers Link Lancashire

## Reference and administrative information

For the year ended 31 March 2023

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**Company Number** 08584591

**Charity Number** 1156275

**Registered office and operational address** 54-56 Blackburn Road, Accrington, BB5 1LE

### Trustees

Trustees, who are also directors under company law, who served during the year were as follows:

Carol Pollard	
Brian Birtle	Appointed September 2022
Jeff Leahy	
Brian Ozenbrook	
Daniel Cassidy	Nominated Representative Appointed September 2022
Mustafa Mohammed	
Shakil Salam	
Patricia Ahmed	
Barbara Ashworth	Nominated Representative
Susan Bibby	
Melissa Fisher	

### Company Secretary

Rebecca Hodgson Secretary

### Key Management

Rebecca Hodgson	Chief Executive
Audra Higgin	Services Manager/ Deputy & Services Manager

### Bankers

CAF Bank Ltd	25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Yorkshire Bank Ltd	25 Manchester Road, Burnley, BB11 1HX
Scottish Widows	67 Morrison Street, Edinburgh, EH3 8YJ
Triodos Bank Ltd	Deanery Road, Bristol BS1 5AS
Lloyds Bank PLC	Blackheath Branch, PO Box 100, Andover, BX1 1LT
Cambridge & Counties	Charnwood Court, 5b New Walk, Leicester England, LE1 6TE

### Auditors

MHA Moore & Smalley LLP Richard House, 9 Winckley Square, Preston, PR1 3HP



# Carers Link Lancashire

## Trustees' Annual Report

For the year ended 31 March 2023

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The Trustees present their report and the financial statements of the charity for the accounting period ending 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published October 2019.

### Trustees of the charity

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year were as follows:

Carol Pollard	Chairperson & Director
Brian Birtle	Director Appointed September 2022
Jeff Leahy	Treasurer & Director
Brian Ozenbrook	Director
Daniel Cassidy	Nominated Representative Appointed September 2022
Mustafa Mohammed	Director
Shakil Salam	Director
Patricia Ahmed	Director
Barbara Ashworth	Nominated Representative
Susan Bibby	Nominated Representative
Melissa Fisher	Deputy Chairperson & Director

### Objectives and activities

Carers Link Lancashire is a registered charity and a company limited by guarantee. The charity has evolved from Carers Link Hyndburn and Ribble Valley (2003) with the change being approved and adopted in 2013. All the work, projects, assets, and liabilities of the original organisation transferred to the new company, retaining the skills, knowledge and experience of staff and volunteers, and enabling the continuation of a number of successful partnerships and projects.

The Trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.



# Carers Link Lancashire

## Trustees' Annual Report

For the year ended 31 March 2023

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### Purpose and Aims

The charitable purposes of the company as set out in our Articles of Association are to relieve those who are ill, elderly or otherwise disabled living in Burnley, Pendle, Rossendale, Hyndburn, Ribble Valley, and areas of Lancashire by provision of information, training and support for their carers and to raise public awareness in all aspects relating to carers and caring.

Carers Link Lancashire supports unpaid carers to maintain their own health and wellbeing so that they can continue in their caring role for as long as possible.

This support is achieved through the provision of a person centred and holistic approach through collaborative partnerships, empowerment, innovation, and representation across East Lancashire.

The charity's vision is to be a values and outcomes driven organisation that enables:

- Carers to feel valued as individuals and recognised for their contribution to society
- Carers to lead happy, fulfilling lives with access to good quality person centred support and services
- Carers to improve their overall physical and mental health and wellbeing
- Carers to continue with their caring role preventing them from reaching crisis point

The charity's mission is to make a positive difference to the lives of carers and the people they care for by offering tailored support that is professional, respectful, non-judgemental and meets individual need.

Carers Link Lancashire has a 3-year Strategy 2021-2024 in place which has influenced charitable delivery and activity this financial year. This current strategy has been produced through consultation and direct input from carers alongside staff and Trustees and is reviewed quarterly against objectives and targets.

This strategy includes the following strategic objectives:

- Ensure that all carers are recognised and supported,
- Develop a marketing plan which recognises changes in the current and future environment
- Deliver high quality services and support for carers and the people they care for
- Establishing and maintaining effective partnerships
- Ensure our charity is sustainable

Attached to the strategy is an operational plan which details the actions, resources and timescales required to meet the strategic objectives of the organisation.

### Definitions of Unpaid Carers

**Carer:** A carer is defined as someone who spends a significant proportion of their life providing unpaid support to family or friends. This could be caring for a relative, partner or friend who is ill, frail, disabled or has mental health or substance misuse problems.

**Young carer:** A young carer is defined as a child or young person (up to the age of 18) who looks after someone in their family who has an illness, disability, mental health problem or substance misuse problem. Young carers take on practical and/or emotional caring responsibilities that would normally be expected of an adult.



# Carers Link Lancashire

## Trustees' Annual Report

For the year ended 31 March 2023

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**Parent carer:** A parent carer is defined as a person with parental responsibilities for a child under the age of 18 with additional needs.

**Former carer:** A former carer is defined as a person whose caring role has ceased or significantly reduced due to bereavement or the cared-for person entering residential care.

During 2022/23, the charity has been providing support to adults and young carers from across East Lancashire. East Lancashire makes up one third of Lancashire representing 42% of Lancashire's Boroughs, with a number of wards being in the top 10% of deprivation, including Burnley and Hyndburn. Across East Lancashire, 12% of the population is made up of people from a BAME population and there are a significant number of isolated rural communities such as those in Pendle and the Ribble Valley. Within these rural communities, there are high proportions of people who are over the age of 50 years, of which some are living in isolation, with limited support networks, suffering from poor emotional health and wellbeing and who are caring for an elderly family member or caring for more than one person.

According to the 2011 census, there are over 43,000 unpaid adult carers in East Lancashire, of which 63% are caring for between 1-19 hours per week, 13% are caring for 20-49 hours per week and 24% are caring for 50 hours or more per week. On average, we receive 381 referrals for new carers every quarter (3 months).

As of the 31st March 2023, 2% of registered carers are aged 18-25 years, 63% aged 26-64 years and 32% are aged 65 years plus and 3% of registered carers have unknown ages.

The 2011 Census also identified there were 3,499 children and young people across East Lancashire aged under 25 years that provided levels of unpaid care, of which, a huge proportion are estimated to relate to children and young people under the age of 18.

Of the identified young carers, 924 (26%) were aged 0-15 years and 2,575 (74%) aged 16-24 years. Of these, 72% were identified as undertaking between 1-19 hours of caring per week, 16% were undertaking between 20-49 hours of caring per week and 12% were undertaking over 50 hours of caring per week. The census demonstrated that those providing 50+ hours of care per week were 5 times more likely to report their general health as 'not good'.

In 2022, research published by Carers UK in the State of Caring 2022 report suggested:

- There is an estimated 10.6 million carers in the UK – 1 in 5 of adults are providing unpaid care
- Carers support was valued at £530 million per day during the pandemic or £193 billion for the full year
- 25% of carers said they were cutting back on essentials such as food or heating
- 77% of carers said that the rising cost of living is one of the main challenges they will face over the coming year
- 63% of carers were extremely worried about managing their monthly costs
- 30% - Almost 1/3 of carers said their mental health was bad or very bad
- 5% of carers worry about continuing to juggle work and care
- Over half of carers (52%) said that they need more financial support. 84% of carers in receipt of Carer's Allowance said that an increase in the value of carers' benefits would be one of the main financial changes that would make a difference to them.
- 41% of carers haven't taken a break in the last year. Of those, 26% of carers haven't tried to take a break because they felt it was too difficult.



# **Carers Link Lancashire**

## **Trustees' Annual Report**

**For the year ended 31 March 2023**

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Carers Link Lancashire is a specialist carers charity who understand the needs and demands placed on carers along with the negative impacts their roles can have on them. Carers roles often affect their mental and physical health and wellbeing, financial stability, employment and career choices alongside the ability to access leisure opportunities with heightened feelings of loneliness through social isolation. Carers take on numerous responsibilities including day to day tasks, personal & medical care, transporting loved ones to health appointments and offering emotional support and advice to the person they are caring for. This demanding role often results in the carer's life being thrown into turmoil, with their own mental and emotional health and wellbeing suffering and deteriorating in the process.

In order to meet the existing and emerging needs facing carers, the charity provides a personalised, tailored and holistic service to support a wide range of unpaid carers enabling them to fulfil their roles whilst supporting them to alleviate impact and preventing them from reaching crisis point. Carers often do not recognise their role and see it as their duty and responsibility, therefore, the charity supports carers to recognise their role, providing them with person centred support and guidance on their rights as a carer.

All charitable work undertaken ensures that:

- Carers feel valued as individuals and are recognised for their contribution to society
- Carers are able to lead happy, fulfilling lives with access to good quality person centred support and services
- Carers overall physical and mental health and wellbeing are improved
- Carers are able to continue with their caring role preventing them from reaching crisis point

### **Public benefit statement**

The charity's Trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties during this period.

### **Strategic report**

#### **Achievements and performance**

The charity's main activities, support and beneficiaries are described below.

All charitable activities focus on supporting unpaid carers and are undertaken in order to further Carers Link Lancashire's charitable purposes for the public benefit.

During the year, Carers Link Lancashire has strived to offer high quality support and services to its beneficiaries

#### **Adult Carers**

Throughout the year, the charity continued to work successfully alongside ncompass towards a brighter future in successfully delivering the Lancashire Carers Service. This service works across the county providing support, guidance and information to adult carers with n-compass delivering support in North and Central Lancashire and our charity delivering support in East Lancashire. The service supports people in their caring role, undertaking statutory carers assessments and supporting their emotional health and wellbeing.

During the year, the partnership again jointly tendered for procurement of this contract and were successful. This sees the partnership delivering the statutory Lancashire carers service for a further 4 years until 2026.

Carers Link Lancashire provides a wide range of high quality, person centred support and services to unpaid adult carers living in East Lancashire across the Boroughs of Burnley, Pendle, Rossendale, Hyndburn and the Ribble Valley.



# Carers Link Lancashire

## Trustees' Annual Report

For the year ended 31 March 2023

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### Achievements and performance (Continued)

Identifying carers, particularly hidden carers, is a prime objective for Carers Link Lancashire. Throughout the year, 2,000 new carers have been identified and registered with the service. We have seen an increase in the numbers of newly identified carers compared to 21/22 by +3.5%

Throughout the year, a further 3,336 existing registered carers also requested further support and services from the charity.

All registered carers receive regular information, support and services to assist them within their caring roles and during the year we have provided 5,655 one-to-one sessions with carers.

The charity provides a wide range of provision and services to support adult carers within their roles including:

- An accessible and inclusive community facility on Blackburn Road in Accrington offering an information and support hub, community café, garden and charity shop
- Partner of Carers Lancashire – delivering aligned statutory services & support for carers across Lancashire
- Identification of all carers and hidden carers
- Undertaking Statutory Carers Assessments and commissioning personal budgets in line with the Care Act- looking at all the needs of the carer and those they care for to ensure we can help them access everything they need to help them provide better care and support their own health and wellbeing
- Making outgoing referrals and recommendations to Social Care for commissioned respite
- 1-2-1 support, both face to face in the community or home, via zoom, skype, over the telephone, emails
- Respite opportunities including trips, events, activities and complementary therapies to enable regular short breaks, respite from their caring roles, stress relief and improved health and well-being
- Free counselling services with volunteer counsellors
- Peace of Mind for Carers Plan, a contingency plan, enabling free replacement care should they be unable to continue their caring role due to emergency
- Befriending Service, a matched volunteer providing free respite opportunities in the persons home
- Free complimentary and holistic therapies such as reiki, massage & reflexology
- Free Max Cards allowing parent carers free or discounted access to major and local attractions
- Free Go2 Leisure cards where we have all health and well-being providers including local leisure centre providing free and discounted local facilities
- Peer support groups and forums
- Free welfare and benefits support including form filling to ensure carers have access to the benefits they are entitled to
- Delivery of free carers awareness training to groups and professionals to raise awareness of carers needs
- Delivery of free understanding dementia courses
- Carers caravans in the Lake District and Blackpool offering respite opportunities and holidays
- 24/7 Volunteer Led Peer Support Helpline

As of 31st March 2023 Carers Link Lancashire has:

- 11664 registered adult carers
- 13 % of registered carers are BME
- 15% of registered carers are caring for someone with dementia (an increase of +1% since 2021/22)
- 14.5% of registered carers are caring for someone with a Mental Health condition
- 2% of carers are caring for more than one person.



# Carers Link Lancashire

## Trustees' Annual Report

For the year ended 31 March 2023

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### PRIMARY CONDITIONS:

- 13 % of registered carers are caring for someone with dementia
- 34 % of registered carers are caring for an older person
- 18 % of registered carers are caring for a person with PDSI
- 12 % of registered carers are caring for someone with a mental health condition
- 9% of registered carers are caring for a learning disability
- 0.5 % of registered carers are caring for someone with substance misuse
- 12 % of registered carers are caring for a disabled child
- 1.5% of conditions are unknown

### AREA:

- 26% of registered carers are from Burnley
- 24% of registered carers are from Pendle
- 15% of registered carers are from Rossendale
- 23% of registered carers Hyndburn
- 10% of registered carers are from Ribble Valley
- 2% of registered carers are from another area but are caring for someone in the local authority area

### Young Carers

In addition to the work with adult carers, throughout the year, the organisation has also undertaken young carers support across Hyndburn and Ribble Valley. The young carers project is funded by BBC Children in Need and the Eric Wright Charitable Trust to work directly with young carers aged 0-18 years from across Hyndburn and the Ribble Valley to improve their health and wellbeing.

The charity's young carers services provide holistic, person centred and whole family approaches to services and support to meet individual needs support includes:

- Initial assessments to identify need alongside realistic and achievable action plans
- Intensive 1-2-1 support to meet need alongside regularly reviewing progress
- Monthly face to face and virtual targeted group sessions based and age appropriate which provide young carers with a safe environment to take a break from their caring role, develop new friendships and receive peer support from those in similar situations
- Targeted groups and activities that promote self-confidence and wellbeing, both emotional, mental and physical health
- Provide support across education, employment and training ensuring young carers are able to make informed choices about their caring role and education, employment or training opportunities
- Targeted work with schools and colleges to enable identification and support for young carers

Throughout the year, the service has continued to successfully meet objectives and provide young carers with holistic and individual support and services to improve their immediate and long-term outcomes including transition into adulthood, health and wellbeing, participation/achievement in education, employment and training and engagement in positive social and recreational activities.

Throughout the year, the young carers projects have successfully worked with 154 young carers and have provided some of the following:

- Provided 36 targeted group sessions for groups of young carers
- Undertaken 267 1-2-1's with young carers (+3.5% more than in 2021/22)
- Provided 31 free trips and activities
- Provided 175 free respite opportunities
- Worked with 52 local schools in East Lancashire

## Carers Link Lancashire

### Trustees' Annual Report

For the year ended 31 March 2023

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As of the 31st March 2023 the young carers team were supporting 154 registered young carers from Hyndburn & Ribble Valley. as follows:

Age:

- 0% are aged 6 years
- 4% are aged 7 years
- 6.5% are aged 8 years
- 9% are aged 9 years
- 11% are aged 10 years
- 52.5% are aged 11-15 years
- 17% are aged 16-18 years

Caring for:

- 53% Mum
- 14% Dad
- 21% Brother
- 9% Sister
- 3% Another relative

cared for conditions:

- 24% are caring for a Disabled Child/Sibling
- 4.5% are caring for someone with a Learning Disability
- 30% are caring for someone with a Mental Health problem
- 0.5% are caring for an older person (65 yrs + )
- 38% are caring for someone with PD/SI
- 0% are caring for someone with substance misuse
- 0% are caring for someone with dementia
- 3% of conditions are unknown/not disclosed

All young carers who are registered with the service are provided with information, support and services which are tailored to meet their individual needs. This includes:

- One to one support to identify and address specific needs
- Developing an action plan to address specific issues such as problems at school, low levels of self confidence and self-esteem and isolation. This action plan is then regularly reviewed to ensure their needs are being met
- Targeted group sessions to build friendships and peer support, reduce isolation, improve self-confidence and self-esteem and provide support during transitional periods
- Opportunities to access respite and a break from their caring role through engagement in positive activities aimed specifically at improving their health and wellbeing
- Empowering young carers to make long lasting lifestyle changes and develop aspirations for the future
- Enabling young carers to have a normal childhood outside of their caring role
- Assisting young carers to make their caring role more manageable
- Building resilience
- Equipping young carers with self-help methods, coping mechanisms and techniques



# **Carers Link Lancashire**

## **Trustees' Annual Report**

**For the year ended 31 March 2023**

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### **Volunteers**

As of 31st March 2023, Carers Link Lancashire has 84 active volunteers who are assisting in supporting in the direct delivery of services. Throughout the year, 146 registered volunteers have provided the organisation with a total of 5,351 volunteering hours. Volunteers have continued to support the charity and its beneficiaries through roles including supporting at events, groups and activities, community café, shop & garden, driving, young carers, administration, counselling and complementary therapies.

If the volunteering hours offered by volunteers during the year was quantified into a paid salary at national minimum wage, this would work out as £52,292.52 in volunteering time.

### **Carers Assessments**

Due to the Care Act 2014, carers are now recognised in their own right and are entitled to have their own needs assessed, identified and met through a carer's assessment. From this assessment, a personal budget can also be commissioned. The organisation has taken on this statutory duty from the Local Authority, undertaking carers assessments and commissioning a personal budget directly from them.

Throughout the year, the charity has undertaken a total of 4,850 statutory Carers Assessments and Reviews. From these assessments, 35% of carers have been commissioned a monetary personal budget of between £200-£300 to meet their unmet needs, whilst 62% of carers were able to have their needs met universally through the charity's services and support. Throughout the year, the charity has commissioned £497,888.02 in personal budgets to carers in East Lancashire

### **Peace of Mind for Carers**

During the year, the charity has undertaken 780 New POM4C plans (Peace of Mind for Carers) This contingency plan still remains an invaluable service for carers. Carers often describe this plan as their 'lifeline' should they unexpectedly be unable to continue with their caring role. The plan prevents carers from worrying about who will look after the people they care for in the event of something unexpectedly happening to them. This constant worry carries a high risk of affecting their emotional health and wellbeing, causing stress, preventing them from having a life of their own alongside their caring role.

The POM4C service is free and can be activated 365 days a year, 24 hours a day. Family members or friends can be contacted in the event of an emergency, or free replacement care can be provided by a domiciliary care provider in the cared for persons own home for up to 72 hours. This service can also prevent strain on the health and social care system, preventing those who are reaching crisis point from accessing accident and emergency services and social care providers.

Over the past 12 months, there have been issues with replacement care being provided as this is part of the crisis service through Lancashire County Council and has often reached maximum capacity. Therefore, LCC are continuing to review and consult with carers and commissioners about the future of this service.

### **Carer Awareness Training (CAT)**

Throughout the year, the charity has delivered 55 CAT sessions to a range of audiences with 684 professionals receiving the training. This service enables professionals to become 'Carer Champions' for their teams.

On average approx. 12 professionals attended each Carers Awareness Training Session.

# **Carers Link Lancashire**

## **Trustees' Annual Report**

**For the year ended 31 March 2023**

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### **Welfare and Benefits Support**

The charity has continued to provide welfare and benefits support to carers offering appointments remotely and face to face. Throughout the year, the charity has secured £454,091.16 in unclaimed benefits for carers in East Lancashire, a massive increase of +11% compared to the previous year.

### **Managing Risk**

The charity has comprehensive risk management policies and procedures in place including a Risk Policy, Risk Register and monthly Risk Maps that highlight any potential or uncertain risks that may face the charity, its resource, services and beneficiaries.

The Risk Register is reviewed annually and focuses on all areas of the charity including Governance, Operational, Finance & Resources, External and Compliance with a thorough risk analysis of each of the areas.

The charity has three sub-groups which report directly into the Board covering Finance and Resources, Governance and Risk and Remuneration. At every Governance and Risk meeting, a live risk map is produced referencing any potential areas of risk along with suggestions to mitigate risk. This is scrutinised by the sub group members before providing a thorough report at the board meetings. The charity also has a Business Continuity Plan in place. The charity's Trustees have given consideration to the major risks to which the organisation is exposed and satisfied themselves that systems and procedures are established in order to provide the necessary assurances that risk is being effectively managed.

The Trustees always have going concern around the majority of charitable income being derived from government grants in respect of the statutory adult contract, however, throughout the year the charity have been successful in procuring this contract in partnership with Ncompass for a further 4 years until 2026.

### **Financial review**

Over the financial year, the charity's main source of income has been the adult carers services/Lancashire Carers Service commissioned through Lancashire County Council. For the year, this makes up 83.3% of income, an increase of +5.8% compared to funding in 2021/22.

The charity has also continued to benefit by owning its own headquarters which have significantly reduced running costs, with security of ownership. Further benefits have also been seen through the charity's community facility. All floors of the headquarters are self-contained and independent supporting longer-term sustainability should income drop with each area being able to be sub-let.

The charity has still continued to move forward with business objectives and during the year the charity have renovated the charity's second property in Colne which will house a further charity shop and information and support hub in late 2023.

During the year, the charity have also taken on a 3 year lease at a property in Haslingden, which towards the end of the financial year, opened its doors with a second charity shop and information and support hub. These new trading facilities will strengthen diversification of income and sustainability, lessening the charity's dependence on the Lancashire County Council contract. This trading sits alongside the continuing task of seeking new and securing existing ongoing sources of funding, as well as monitoring the budgets associated with our current projects.

During the financial year, the total income received has been £969,570 (£965,055 21/22) an increase of 0.47% compared to 2021/22.



# Carers Link Lancashire

## Trustees' Annual Report

For the year ended 31 March 2023

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In addition to the Lancashire County Council income, a substantial amount of financial support was received from BBC Children in Need and The Eric Wright Trust in respect of young carers services.

Additional smaller financial contributions for revenue and capital have also been received and greatly appreciated from Ribble Valley Borough Council, Screwfix, and Eric Wright. As always, the charity are extremely grateful to all their funders for their support and for making it possible for Carers Link Lancashire to provide a service to carers in East Lancashire.

As laid out in the Charity's Investment Policy, Carers Link Lancashire seeks to produce the best financial return within an acceptable level of risk, on the financial investments it makes. Financial risk is managed by ensuring sufficient liquidity is available to meet foreseeable needs. As the majority of the company's debtors are public sector bodies, the level of credit risk is low. The Trustees review the Investment Policy annually, and where appropriate receive advice from a suitably qualified, independent financial company, as well as reviewing attitude to risk on an annual basis. At present, funds are being placed with several financial institutions in order to mitigate against possible bank collapses, and advice is sought from our investment advisor when required to minimise the risks of our portfolio.

The Trustees always have going concerns around the charities longer term sustainability, with the main sources of income from Lancashire County Council. However, as mentioned earlier, this contract has been secured for a further 4 years until 2026.

### Reserves Policy

As of the 31 March 2023, the total charity funds stand at £947,063 (£851,643 2022) of which, £526,314 is invested in fixed assets and £Nil is restricted.

The total charity funds also comprise of fixed assets including the value of both owned properties in Accrington and Colne. Therefore, even though this is included in the total amount of total charity funds, it does not represent readily available free monetary reserves.

The Trustees have reviewed the funds available to the organisation and £78,952 has been designated for the following:

- £40,000 Property Repair & Unexpected Maintenance
- £23,952 Redundancy costs
- £15,000 Building security at Blackburn Road

After designation and the 2 properties £341,797 is free reserves and represents 3.7 months of budgeted recurrent expenditure (3.9 months 2021/22) The policy for free reserves is that Carers Link Lancashire will maintain free reserves not being less than three months expenditure. Therefore, the charity is meeting its reserves policy adequately. The main source of income for the organisation still remains to be generated from Lancashire County Council who continue to make payments in arrears. Therefore, charitable reserves are essential to maintain adequate cash flow levels.

In the event that all or any funding is lost the reserves will enable Carers Link Lancashire to maintain a service to carers whilst researching and sourcing other funding. To this end, the Trustees deem it prudent to designate funds from the reserves to cover the potential resulting redundancies and to secure services for carers.

# **Carers Link Lancashire**

## **Trustees' Annual Report**

**For the year ended 31 March 2023**

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### **Plans for future periods**

Throughout the year, our charity has worked hard to achieve business objectives as outlined in the organisations Strategy and Operational Plan 2021-2024, which include expanding our ability to provide accessible services, identifying and supporting all carers in East Lancashire and ensuring the charity is more sustainable in the longer term.

Our charity is continuing to strive to increase diversified income streams through charitable trading including opening a further 3<sup>rd</sup> retail / support facility in Colne in late 2023. All 3 outlets will also house information and support hubs to enable awareness raising of carers and services and support that is available to them in their communities.

Further future plans include ensuring we have established a charity shop / information and support hub in all 5 of the boroughs that the charity covers. Therefore, once Colne is fully functioning, further research and development work will be undertaken to establish another shop in the Ribble Valley and Burnley areas.

The Trustees see the future direction of the charity as developing further meaningful services that meet the needs of carers. Carers Link Lancashire continues to be a proactive, learning organisation, with all of its activities being carefully planned, risk assessed and evaluated.

### **Structure, governance, and management**

#### **Organisation**

The organisation is a charitable company limited by guarantee, number 08584591, incorporated on 25th June 2013. It was adopted as a charity on 19th March 2014.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2023 was 11.

The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity.

#### **Management**

Day to day management of the charity including responsibility for the provision of services, staff management and development is delegated to the Chief Executive Officer (CEO) Rebecca Hodgson. Any proposal the CEO would like to make relating to areas beyond delegated power, is made formally in a proposal document, which firstly, where practically possible is submitted to the relevant Sub Group for scrutiny before submissions and presentation to all board members.

The CEO undergoes regular supervision and support sessions with the Chair of Trustees and provides comprehensive and up to date information and advice to all Trustees. Remuneration of Key Management Personnel is set based on benchmarks for similar roles and is overseen by the Remuneration Group. Staff salaries are reviewed annually by the board of trustees at the Remuneration Group meeting.

Carers Link Lancashire is a Network Partner of Carers Trust. This affiliation enables staff and Trustees access to a variety of training and development courses/conferences organised by the Trust. These courses/conferences are usually provided free of charge although the cost of travel to the venues is borne by Carers Link Lancashire or individual Trustees.



# **Carers Link Lancashire**

## **Trustees' Annual Report**

**For the year ended 31 March 2023**

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This partnership also enables up to date information and research into carers alongside regional support from the regional manager and regional network partners.

### **Related Parties and Relationships with Other Organisations**

There are no related parties.

Carers Link Lancashire has a formal consortium agreement with ncompass, a brighter future for the purposes of tendering for and delivering The Lancashire Carers Service. This partnership is purely for the purposes of which is described with Carers Link Lancashire delivering in East Lancashire and ncompass delivering in North and Central Lancashire.

### **Recruitment and Appointment of Trustees**

Trustees are recruited through advertisements in the organisations quarterly magazine and e-bulletins alongside individual contacts by other Board Members or members of staff.

Prospective Trustees are invited to a preliminary meeting with the CEO for discussion about the roles and responsibilities of Trustees and general information about Carers Link Lancashire.

A Trustee appointment is subject to the completion of the DBS process and two satisfactory references. Potential Trustees are then invited to meet existing Trustees at a board meeting to give a presentation about themselves and their skills, and if agreed by all Trustees, they will be co-opted on to the board with their nomination as a Trustee being put to the Annual General Meeting (AGM) for formal appointment.

The organisation has a Trustee skills matrix in place that is regularly updated and identifies the strengths and weaknesses of the Board.

The weaker areas are then addressed through the Trustee recruitment processes. A full and thorough recruitment application process is in place with an information pack for interested persons and a comprehensive Trustee Handbook is provided for all Trustees.

### **Induction and Training of Trustees**

All Trustees undertake a thorough induction process with the CEO and then also the Chair of Trustees as and when required. As part of this, they are required to sign a code of conduct and confidentiality policy, declare their eligibility to be a Trustee alongside completing a declaration of interest's form which is reviewed annually.

Further training is provided, both in-house and externally, using a variety of methods including online and face to face training. Topics covered include all aspects of information governance, safeguarding children and vulnerable adults and equality and diversity. Updates on governance matters are distributed regularly to Trustees to ensure their knowledge remains relevant and up to date

### **Funds held as Custodian Trustee on behalf of others**

No funds were held as custodian Trustee on behalf of any others.

### **Statement of Responsibilities of the Trustees**

The trustees (who are also directors of Carers Link Lancashire for the purposes of Company Law) are responsible for preparing the Trustee's Annual Report (including the strategic 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

## Carers Link Lancashire

### Trustees' Annual Report

For the year ended 31 March 2023

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for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 in the Charities SORP FRS 102
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

Signature:



Carol Pollard - Chair of the Board of Trustees

Date: 27/10/2023.....



## Independent Auditor's Report to the Members

For the year ended 31 March 2023

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### Opinion

We have audited the financial statements of Carers Link Lancashire (the 'charitable company') for the year ended 31 March 2023 which comprise the income and expenditure account, balance sheet, cash flow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the trustees' 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.

## Independent Auditor's Report to the Members

**For the year ended 31 March 2023**

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We have nothing to report in this regard.

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

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have 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 strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the 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 directors' 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 directors' report.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, set out on page 17, 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.

### 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.



## Independent Auditor's Report to the Members

For the year ended 31 March 2023

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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:

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include Charities Act and safeguarding regulations. In addition, we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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.

### 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Nicola Mason (Senior Statutory Auditor)**  
for and on behalf of MHA Moore and Smalley  
Chartered Accountants  
Statutory Auditor  
Richard House  
9 Winckley Square  
Preston  
PR1 3HP

*Nicola Mason*

31/10/2023

## Statement of Financial Activities (Incorporating Income and Expenditure Account)

For the year ended 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	Total 2023 £	Total 2022 £
<b>Income from</b>					
Donations and legacies	3	38,459	-	38,459	36,898
Charitable activities:					
Carers support and services	4	807,290	86,080	893,370	888,255
Other trading activities	5	34,398	-	34,398	33,308
Investments	6	2,071	-	2,071	180
Other income	7	1,272	-	1,272	6,416
<b>Total Income</b>		<b>883,490</b>	<b>86,080</b>	<b>969,570</b>	<b>965,055</b>
<b>Expenditure on</b>					
Raising funds	8	98,979	-	98,979	75,855
Charitable activities					
Carers support and services	9	740,073	53,419	793,492	776,607
Other expenses – governance and support costs	10	(24,482)	6,161	(18,321)	13,310
<b>Total Expenditure</b>		<b>814,570</b>	<b>59,580</b>	<b>874,150</b>	<b>865,772</b>
<b>Net income / (expenditure) before net gains / (losses) in investments</b>		<b>68,920</b>	<b>26,500</b>	<b>95,420</b>	<b>99,284</b>
Realised gains / (losses) on investments		-	-	-	-
<b>Net income / (expenditure) for the year</b>	<b>11</b>	<b>68,920</b>	<b>26,500</b>	<b>95,420</b>	<b>99,284</b>
Transfer between funds		26,500	(26,500)	-	-
<b>Net movement in funds for the year</b>		<b>95,420</b>	<b>-</b>	<b>95,420</b>	<b>99,284</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		851,643	-	851,643	752,359
<b>Total funds carried forward</b>		<b>947,063</b>	<b>-</b>	<b>947,063</b>	<b>851,643</b>

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

# Carers Link Lancashire

## Balance Sheet

As at 31 March 2023

	Note	2023 £	£	2022 £	£
<b>Fixed Assets</b>					
Tangible assets	16		526,344		469,637
<b>Total fixed assets</b>			<b>526,344</b>		<b>469,637</b>
<b>Current Assets</b>					
Debtors	17	28,793		47,459	
Current asset investments	18	-		81,420	
Cash at bank and in hand		451,444		333,552	
<b>Total current assets</b>		<b>480,237</b>		<b>462,431</b>	
<b>Liabilities</b>					
Creditors amounts falling due in less than one year	19	(59,518)		(80,425)	
<b>Net current assets</b>			420,719		382,006
<b>Net Assets</b>			<b>947,063</b>		<b>851,643</b>
<b>The funds of the charity</b>					
Restricted income funds	20	-		-	
Unrestricted income funds	21	947,063		851,643	
<b>Total charity funds</b>		<b>947,063</b>		<b>851,643</b>	

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

The Notes on pages 24 to 41 form part of these accounts

Approved by the Trustees on 27/10/2023 and signed on their behalf by:

Carol Pollard (Chair)

Jeff Leahy (Treasurer)

Company number 08584591



Statement of Cash Flows

For the year ended 31 March 2023

	Note	2023	2022
		£	£
<b>Cash provided by / (used in) operating activities</b>	<b>24</b>	118,395	215,988
Cash flows from investing activities:			
Dividends, interest, and rents from investments		2,071	180
Purchase of tangible fixed assets		(83,994)	(164,983)
<b>Cash provided by/ (used in) investing activities</b>		<b>(81,923)</b>	<b>(164,803)</b>
Increase/(decrease) in cash and cash equivalents in the year		36,472	51,184
Cash and cash equivalents at the beginning of the year		414,972	363,788
<b>Cash and cash equivalents at the end of the year</b>		<b>451,444</b>	<b>414,972</b>

## Notes to the financial Statements

Year ended 31 March 2023

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### 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### Basis of preparation

The financial statements have been prepared in accordance with 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 October 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers Link Lancashire meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### Preparation of the accounts on a going concern basis

The trustees are required to assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts. The recent measures taken by the Government to combat the spread of the corona virus resulted in the closure of the café and shop but has not impacted significantly on other services. In the year ending 31 March 2023, income from the shop may be significantly lower than anticipated. At the date of approving these accounts the trustees have a reasonable expectation that the charity will be able to manage the situation and that it has sufficient cash resources to enable it to meet its liabilities as they fall due for at least 12 months from the date of approval. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

There are no key judgments which the Trustees have made which have a significant effect on the accounts.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

## Notes to the financial Statements

Year ended 31 March 2023

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### Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the Trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of administration in connection with fundraising and the running costs for the caravans.
- Expenditure on charitable activities includes the direct costs of the charity's activities and the associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

### Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.



## Notes to the financial Statements

Year ended 31 March 2023

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### Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

### Tangible fixed assets

Individual fixed assets costing £1000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Land and Buildings	4% of cost per annum
Fixtures & fittings	25% of cost per annum
Office furniture & equipment	25% of cost per annum
Computer equipment	33% reducing balance with the remaining balance written off in the third year
Caravan	33.3% of cost per annum

### Debtors

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

### Current asset investments

Current asset investments include cash investments with a maturity of greater than three months from the date of acquisition or opening of the deposit or similar account and those accounts intended to be held for the longer term.

### Cash at bank and in hand

Cash at bank and cash 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.

### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 11. There were outstanding contributions of £4,013 at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

## Notes to the financial Statements

Year ended 31 March 2023

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The money purchase plan is managed by SMART Pensions and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The risk profile of the fund reduces as the employee gets closer to retirement. The total expense ratio of the plan is 1.25% and this is deducted from the investment fund annually. The trust has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

### Critical accounting estimates and areas of judgement

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will be, by definition, seldom be equal to the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities within the next financial year are discussed below.

Useful economic life of fixed assets - See accounting policy.

There are no critical areas of judgement.

## 2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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. The registered office address is disclosed on page 1.

## 3 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations	33,398	-	33,398	25,144
Ribble Valley	1,500	-	1,500	1,500
Eric Wright Charitable Trust	2,000	-	2,000	4,568
Miscellaneous	1,562	-	1,562	5,686
<b>Total</b>	<b>38,459</b>	<b>-</b>	<b>38,459</b>	<b>36,898</b>
Total by fund 31 March 2023	38,459	-	38,459	36,898

# Carers Link Lancashire

## Notes to the financial Statements

Year ended 31 March 2023

### 4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Carers support &amp; services</b>				
<b>Adult Services Contract</b>				
Lancashire County Council	807,290	-	807,290	757,105
<b>Adult Carers</b>				
Carers Trust	-	-	-	12,616
Eric Wright Charitable Trust	-	-	-	15,000
Small Groups	-	-	-	3,472
	-	-	-	31,088
<b>Young Carers</b>				
BBC Children in Need	-	32,660	36,660	37,067
Eric Wright Charitable Trust for YC	-	22,250	22,250	-
Children In Need youth Investment Grant	-	-	-	57,468
Small Grants – Youth Carers	-	4,670	4,670	-
	-	59,580	59,580	94,535
<b>Building, Charity Hub and Garden</b>				
Triangle Trust 1949 Fund	-	-	-	5,525
Capital grants		26,500	26,500	
<b>Total</b>	-	26,500	26,500	5,525
<b>Total by fund 31 March 2023</b>	<b>807,290</b>	<b>86,080</b>	<b>893,370</b>	<b>888,255</b>



## Notes to the financial Statements

Year ended 31 March 2023

### 4 Income from charitable activities (Continued)

Prior year

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Carers support &amp; services</b>				
<b>Adult Services Contract</b>				
Lancashire County Council	757,105	-	757,105	740,520
<b>Adult Carers</b>				
Henry Smith	-	-	-	-
Carers Trust	-	12,616	12,616	10,674
Eric Wright Charitable Trust	-	15,000	15,000	7,805
Small Groups	3,472	-	3,472	-
Tesco	-	-	-	500
	3,472	27,616	31,088	18,979
<b>Young Carers</b>				
BBC Children in Need	-	37,067	37,067	45,577
Eric Wright Charitable Trust for YC				
Preston	-	-	-	20,000
Children In Need Youth Investment Grant	-	57,468	57,468	-
	-	94,535	94,535	65,577
<b>Building, Charity Hub, and Garden</b>				
Triangle Trust 1949 Fund	5,525	-	5,525	12,724
Lancashire Environmental Fund	-	-	-	-
Hyndburn Borough Council	-	-	-	57,360
<b>Total</b>	5,525	-	5,525	70,084
<b>Total by fund 31 March 2022</b>	<b>766,103</b>	<b>122,151</b>	<b>888,255</b>	<b>895,160</b>

Notes to the financial Statements

Year ended 31 March 2023

**5 Income from other trading activities**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Café and retail income	34,398	-	34,398	33,308
<b>Total</b>	<b>34,398</b>	<b>-</b>	<b>34,398</b>	<b>33,308</b>

All income from other trading activities in the current and prior year is unrestricted.

**6 Investment income**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from bank deposits	2,071	-	2,071	180
<b>Total</b>	<b>2,071</b>	<b>-</b>	<b>2,071</b>	<b>180</b>

All investment income in the current and prior year is unrestricted.

**7 Other income**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Coronavirus Job Retention Scheme	-	-	-	2,141
Hyndburn Borough Council	-	-	-	4,275
Miscellaneous	1,272	-	1,272	-
<b>Total</b>	<b>1,272</b>	<b>-</b>	<b>1,272</b>	<b>6,416</b>

**8 Cost of raising funds**

	2023 £	2022 £
Caravan costs, including depreciation	24,156	21,517
Administrative costs	10,940	2,730
Trading costs	63,883	51,608
<b>Total</b>	<b>98,979</b>	<b>75,855</b>

Included in cost of raising funds is restricted expenditure of £Nil (2022 £12,371) and unrestricted expenditure of £98,979 (2022 £62,714). The caravan running and depreciation costs are included as part of fundraising and donations for the use of the caravan are treated as donations.

Notes to the financial Statements

Year ended 31 March 2023

9 Analysis of expenditure of charitable activities

	Adult Services Contract	Adult Carers	Young Carers	CHUB	Total 2023	Total 2022
	£	£	£	£	£	£
Staff costs	581,196	-	44,928	-	626,124	614,668
Accommodation	37,725	-	1,624	-	39,349	41,186
Administrative costs	30,028	-	2,297	-	32,325	32,713
Project costs	17,711	1,360	7,604	-	26,675	35,319
Governance and support costs (see note 10)	44,480	188	6,349	-	51,016	37,082
Building and garden costs (see note 10)	17,278	-	726	-	18,004	15,639
	728,418	1,548	63,527	-	793,492	776,607
					<b>2023</b>	<b>2022</b>
					£	£
Restricted expenditure					53,419	65,964
Unrestricted expenditure					740,073	710,643
					793,492	776,607



Notes to the financial Statements

Year ended 31 March 2023

9 Analysis of expenditure of charitable activities

Prior year

	Adult Services Contract	Adult Carers	Young Carers	CHUB	Total 2022	Total 2021
	£	£	£	£	£	£
Staff costs	570,629	13,564	27,017	3,458	614,668	624,504
Accommodation	40,561	-	600	25	41,186	34,042
Administrative costs	30,544	211	1,870	88	32,713	36,249
Project costs	18,630	10,899	5,790	-	35,319	25,396
Governance and support costs (see note 10)	30,604	3,258	3,220	-	37,082	37,315
Building and garden costs (see note 10)	15,576	-	63	-	15,639	15,696
	<b>706,544</b>	<b>27,932</b>	<b>38,560</b>	<b>3,571</b>	<b>776,607</b>	<b>773,202</b>
					<b>2022</b>	<b>2021</b>
					£	£
Restricted expenditure					65,964	92,768
Unrestricted expenditure					710,643	680,434
					<b>776,607</b>	<b>773,202</b>

Notes to the financial Statements

Year ended 31 March 2023

10 Analysis of governance and support costs

	Basis of apportionment	Support	Governance	Total 2022	Total 2021
		£	£	£	£
Staff costs	% of income	22,630	-	22,630	32,899
Accommodation	% of income	1,620	-	1,620	2,002
Administrative costs	% of income	4,258	-	4,258	3,889
Project costs	% of income	6,885	-	6,885	9,641
Building and garden costs	Actual costs	2,632	-	2,632	5,867
Depreciation	% of income	26,879	-	26,879	23,258
Audit fees	Governance	-	11,927	11,927	9,120
Legal and professional	Governance	-	-	-	4,341
Other governance	Governance	-	459	459	163
		<b>64,904</b>	<b>12,386</b>	<b>77,290</b>	<b>86,839</b>
Governance and Support Costs recharged to Charitable Activities and fundraising		(60,269)	-	(60,269)	(39,670)
Building and accommodation costs recharged		(35,342)	-	(35,342)	(33,850)
		<b>(30,707)</b>	<b>12,386</b>	<b>(18,321)</b>	<b>13,319</b>

Included in support costs is £6,161 of restricted expenditure (2022 £4,608) and (£(24,482)) of unrestricted expenditure (2022 £8,701).

Prior year

	Basis of apportionment	Support	Governance	Total 2022	Total 2021
		£	£	£	£
Staff costs	% of income	32,899	-	32,399	25,481
Accommodation	% of income	2,002	-	2,002	3,965
Administrative costs	% of income	3,889	-	3,889	3,332
Project costs	% of income	9,641	-	9,641	1,246
Building and garden costs	Actual costs	3,389	2,469	5,867	62,326
Depreciation	% of income	23,258	-	23,258	21,806
Audit fees	Governance	-	9,120	9,120	9,000
Legal and professional	Governance	-	-	-	4,341
Other governance	Governance	-	163	163	84
		<b>75,077</b>	<b>11,752</b>	<b>86,829</b>	<b>131,581</b>
Governance and Support Costs recharged to Charitable Activities and fundraising		(39,670)	-	(39,670)	(41,685)
Building and accommodation costs recharged		(33,850)	-	(33,850)	(33,533)
		<b>1,558</b>	<b>11,752</b>	<b>13,310</b>	<b>56,363</b>

## Notes to the financial Statements

Year ended 31 March 2023

### 11 Net income / (expenditure) for the year

	2023	2022
	£	£
This is stated after charging/(crediting):		
Depreciation	26,879	23,258
Operating lease rentals		
Other	2,104	1,948
Auditor's remuneration - audit fees	11,927	9,120
	<b>40,910</b>	<b>34,326</b>

### 12 Staff costs

	2023	2022
	£	£
Wages and salaries	590,818	581,585
Social security costs	45,643	42,831
Pension costs	32,964	33,221
Staff travel, recruitment & other	12,708	17,657
	<b>682,133</b>	<b>675,294</b>

No employee had employee benefits in excess of £60,000 (2022: £60,000)

The average number of full-time equivalent staff employed during the period was 31 (2022: 33).

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer and the Deputy Chief Executive. The total employee benefits of the key management personnel of the charity were £89,142 (2022: £83,974).

### 13 Trustee remuneration and expenses, and related party transactions

Neither the Trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: £Nil).

Trustees received travel and subsistence expenses during the year of £nil (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: £Nil).

## Notes to the financial Statements

Year ended 31 March 2023

### 14 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Lancashire County Council/ ELCCG	807,290	757,105
	<b>807,290</b>	<b>757,105</b>

There were no unfulfilled conditions and contingencies attaching to the grants.

### 15 Corporation Tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

### 16 Fixed assets: tangible assets

	Freehold Building £	Building Improvements £	Computer equipment £	Caravan and motor vehicles £	Fixtures and fittings	Total £
<b>Cost</b>						
At 1 April 2022	265,000	191,790	43,385	69,551	6,330	576,056
Additions	-	68,946	15,048	-	-	83,994
Disposals	-	-	-	(18,323)	-	(18,323)
At 31 March 2023	<b>265,000</b>	<b>260,736</b>	<b>58,433</b>	<b>51,228</b>	<b>6,330</b>	<b>641,727</b>
<b>Depreciation</b>						
At 1 April 2022	25,600	25,196	35,060	18,323	2,240	106,419
Charge for the year	10,600	8,106	6,395	-	2,187	27,288
Disposals	-	-	-	(18,323)	-	(18,323)
At 31 March 2023	<b>36,200</b>	<b>33,302</b>	<b>41,445</b>	<b>-</b>	<b>4,426</b>	<b>115,383</b>
<b>Net book value</b>						
At 31 March 2023	<b>228,800</b>	<b>227,434</b>	<b>16,978</b>	<b>51,228</b>	<b>1,904</b>	<b>526,344</b>
At 31 March 2022	<b>239,400</b>	<b>166,594</b>	<b>8,325</b>	<b>51,228</b>	<b>4,090</b>	<b>469,637</b>



Notes to the financial Statements

Year ended 31 March 2023

**17 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants receivable	1,971	21,124
Prepayments and accrued income	26,822	26,335
	<b>28,793</b>	<b>47,459</b>

**18 Current asset investments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash equivalents on deposit: Scottish Widows	-	81,420
	<b>-</b>	<b>81,420</b>

**19 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Creditors	15,181	8,022
Other creditors and accruals	22,030	25,416
Deferred income	22,307	46,987
	<b>59,518</b>	<b>80,425</b>

Deferred income relates to income received in advance for future charitable activities. Deferred income as at 31 March 2022 of £46,987 has been released during the year.

Notes to the financial Statements

Year ended 31 March 2023

20 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
<b>Young Carers</b>					
BBC Children in Need	-	32,660	(32,660)	-	-
Young Carers Preston	-	4,670	(4,670)	-	-
Eric Wright Charitable Trust	-	22,250	(22,250)	-	-
	-	<b>59,580</b>	<b>(59,580)</b>	-	-
<b>Building, Garden and Charity Hub</b>					
Capital grants	-	26,500	-	(26,500)	-
	-	<b>26,500</b>	<b>-</b>	<b>(26,500)</b>	<b>-</b>
	-	<b>86,080</b>	<b>(59,580)</b>	<b>(26,500)</b>	<b>-</b>

Notes to the financial Statements

Year ended 31 March 2023

Analysis of movements in restricted funds (continued)

Prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
<b>Adult Carers</b>					
Carers Trust	1,948	12,616	(12,872)	(1,692)	-
Eric Wright Charitable Trust	-	15,000	(15,603)	603	-
	<u>1,948</u>	<u>27,616</u>	<u>(28,475)</u>	<u>(1,089)</u>	<u>-</u>
<b>Young Carers</b>					
BBC Children in Need	1,657	37,067	(37,817)	(907)	-
Children In Need Youth Investment Grant	-	57,468	-	(57,468)	-
	<u>1,657</u>	<u>94,535</u>	<u>(37,817)</u>	<u>(58,375)</u>	<u>-</u>
<b>Building, Garden and Charity Hub</b>					
Lancashire Environmental Fund	12,131	-	-	(12,131)	-
Coronavirus Job Retention Scheme	-	2,141	(2,141)	-	-
	<u>12,131</u>	<u>2,141</u>	<u>(2,141)</u>	<u>(12,131)</u>	<u>-</u>
	<u>15,736</u>	<u>124,292</u>	<u>(68,433)</u>	<u>(71,595)</u>	<u>-</u>

Notes to the financial Statements

Year ended 31 March 2023

Analysis of movements in restricted funds (continued)

Name of	Description, nature, and purposes of the fund
<b>Adult Carers</b>	Funds for this service to Adult Carers are to provide local and accessible support and points of contact between carers and Lancashire County Council Social Services Directorate. To achieve this, we work to develop a clear identity for carers, develop support and information and develop knowledge to help carers in their role and to co-ordinate consultation and involvement between carers, Carers Link Lancashire, and Lancashire County Council.
<b>Young Carers</b>	Funds for this service for Young Carers are to provide flexible outreach support and to offer preventative support through respite activities and breaks. To achieve this, we work to provide a proactive and responsive service, reduce isolation, increase choice and access to multi agency support and facilitate the appropriate assessment of young carers and their families by statutory agencies.

21 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
General fund	823,460	883,490	(814,570)	(297,588)	594,792
<b>Designated fund</b>					
Potential redundancy costs	18,183	-	-	5,769	23,952
3 months operating costs	-	-	-	273,319	273,319
Renovations	10,000	-	-	30,000	40,000
Security costs	-	-	-	15,000	15,000
	<b>851,643</b>	<b>883,490</b>	<b>(814,570)</b>	<b>26,500</b>	<b>947,063</b>
<b>Prior year</b>					
	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
General fund	661,625	840,763	(797,339)	118,411	823,460
<b>Designated fund</b>					
Potential redundancy costs	19,998	-	-	(1,815)	18,183
Anticipated loss from retail	-	-	-	-	-
Renovations	40,000	-	-	(30,000)	10,000
Blackburn Road Property	15,000	-	-	(15,000)	-
	<b>736,623</b>	<b>840,763</b>	<b>(797,339)</b>	<b>71,596</b>	<b>851,643</b>



Notes to the financial Statements

Year ended 31 March 2023

Name of	Description, nature, and purposes of the fund
<b>General Fund</b>	The free reserves after allowing for all designated funds and including the property fixed asset.
<b>Potential redundancy costs</b>	This fund has been designated by the Trustees to cover potential redundancies. There is a TUPE (Transfer of Undertakings (Protection of Employment) Regulations 2006) agreement being in place.
<b>Renovations</b>	This fund is for planned renovation to the property.
<b>Blackburn Road Property</b>	This fund is designated towards potential dilapidations at 54-56 Blackburn Road, Accrington.

**22 Analysis of net assets between funds**

	<b>General fund</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>
	£	£	£	£
Tangible fixed assets	526,344	-	-	526,344
Net current assets/(liabilities)	68,448	352,271	-	420,719
	<b>594,792</b>	<b>352,271</b>	<b>-</b>	<b>947,063</b>
<b>Prior Year</b>	<b>General fund</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>
	£	£	£	£
Tangible fixed assets	469,637	-	-	469,637
Net current assets/(liabilities)	353,822	28,183	-	382,005
	<b>823,459</b>	<b>28,183</b>	<b>-</b>	<b>851,643</b>

## Notes to the financial Statements

Year ended 31 March 2023

### 23 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows:

	<b>Equipment</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Less than one year	4,010	1,948
One to five years	11,768	4,383
Over five years		
	<b>15,778</b>	<b>6,331</b>

### 24 Reconciliation of net movement in funds to net cash flow from operating activities:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the year</b>	95,420	99,284
<b>Adjustments for:</b>		
Depreciation charge	27,288	23,252
(Gains) / losses on investments	-	-
Dividends, interest, and rents from investments	(2,071)	(180)
Decrease / (increase) in debtors	18,666	108,422
Increase / (decrease) in creditors	(20,908)	(14,790)
<b>Net cash provided by / (used in) operating activities</b>	<b>118,395</b>	<b>215,988</b>

### 25 Capital commitments

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Capital commitments	-	-
	-	-

# Carers Link Lancashire

Audit Findings Report for the year ended 31  
March 2023





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## **Introduction**

This Audit Findings Report (AFR) has been prepared to aid discussion with you about the significant and other matters encountered during the audit and how we have concluded on them.

## **Status update**

Our audit work has been completed.

## **Audit risks**

We have obtained sufficient and appropriate audit evidence to conclude on the risks identified in the Outline Audit Strategy.

## **Going concern**

The financial statements have been prepared on the going concern basis and we believe that this is appropriate because of the level of reserves held.

## **Financial statements**

We have reviewed your draft financial statements and the accounting policies are appropriate and have been applied consistently; the disclosures are in line with the 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. The assumptions used in your key accounting estimates are reasonable.

We do not expect to modify our audit or otherwise include either an 'emphasis of matter' or 'other matter' paragraph.

## **Adjustment**

We have made one adjustment to the draft accounts which is shown on page 10 . Total unadjusted misstatements, as shown page 11, represent a net overstatement of surplus of £2,540

# Executive summary continued



## **Control recommendations**

There are no recommendations in respect of the current or prior year.

## **Written representations**

In addition to standard management representations, we will be requesting the following specific written representations from you:

- You have reviewed and approved the adjusted misstatements on page 10;
- You do not believe that the unadjusted misstatements on page 11 require adjustment as they are immaterial individually and in aggregate;

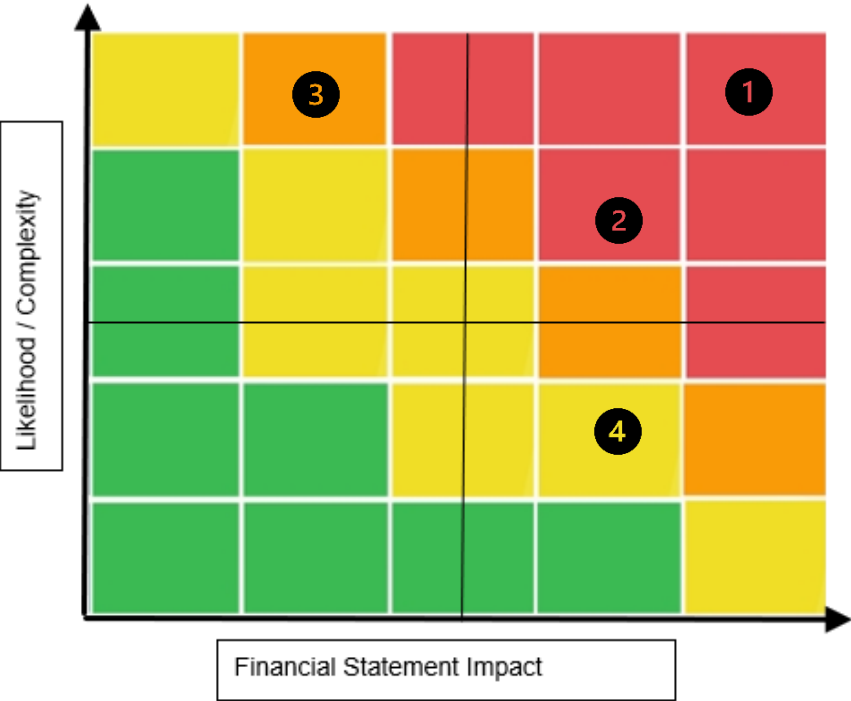
## **Independence**

We confirm that MHA Moore and Smalley and the engagement team are independent and that our integrity and objectivity are not impaired.

# Key audit risks

The key audit risks we identified at the audit planning stage are illustrated below. Where these have changed during the audit process, we have reflected this below. The subsequent pages in this document detail the conclusions of our audit work in response to these risks.

Throughout the audit, we have considered our initial observations and discussions with you surrounding risk and the likelihood of misstatement at the financial statement level, as well as the magnitude/impact these may have on the financial statements. The most significant identified risks will have both a high level of likelihood (and/or complexity) and a high level of impact on the financial statements. We have highlighted these on the below risk heat map and updated as necessary since our Outline Audit Strategy initially presented to you. Our audit conclusions in response to these risks are detailed on the following pages and are categorised as significant and elevated risks. All other risks are considered normal risks and are tested in accordance with the International Standards on Auditing (ISA).



Key Audit Risks	
1	Management override of controls
2	Risk of fraud in revenue
3	Trustees report
4	Going concern
	<i>All other risks are considered normal risks</i>

# Significant risks

The significant audit risks identified at the planning stage are set out below, together with the results of our testing:

	Risk	Audit work and conclusion
1	<b>Management override of controls</b>  Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it is a risk of material misstatement due to fraud and thus a significant risk.	<ul style="list-style-type: none"><li>• Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.</li><li>• Made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</li><li>• Reviewed accounting estimates for bias and evaluate whether this represents a risk of material misstatement due to fraud.</li></ul> <p>From the audit work undertaken, we can conclude that there is no evidence of management override of controls.</p>
2	<b>Income recognition and risk of fraud in revenue</b>  It is a rebuttable presumption that the risk of fraud in revenue is significant. Income may not have been allocated correctly between restricted and unrestricted funds. Additionally, income may not be recognised in the correct period or in full.	<ul style="list-style-type: none"><li>• Reviewed cashbooks, credit card statements, expense claim forms and any non-routine transactions outside the normal course of business.</li><li>• Reviewed income received at the year-end to ensure it is included in the correct period and perform an analytical review of income received to highlight unexpected variances.</li><li>• Agreed material grant income to the terms of the grant offer to ensure that it is recognised correctly between restricted and unrestricted income.</li><li>• Selected a sample of income streams and tested to supporting documentation.</li></ul> <p>From the audit work undertaken, it can be concluded that income is not materially mis-stated.</p>



# Elevated risks



The elevated audit risks identified at the planning stage are set out below, together with the results of our testing:

	Risk	Audit work and conclusion
4	<p><b>Trustees’ annual report</b></p> <p>The Trustee’ annual report may not be consistent with the accounts and all required disclosures may not be included. We are required to state in our audit report that the trustees’ annual report has been prepared in accordance with applicable legal requirements, and state that we have not identified any material misstatements in the trustees’ annual report</p>	<p>We have read the trustees’ annual report and checked that it fulfils the requirements. We have also requested additional audit evidence to back up narrative on key elements of the trustees’ annual report as applicable.</p> <p>We have obtained sufficient and appropriate audit evidence over this area.</p>

# Going concern



It is not the auditor’s responsibility to determine whether, or not, an entity can prepare its financial statements using the going concern basis of accounting; this is the responsibility of management. Our responsibility under ISA 570 is to obtain sufficient appropriate audit evidence about the appropriateness of management’s use of the going concern basis of accounting in the preparation of the financial statements. The results and conclusions of our testing in relation to going concern are set out below:

Risk	Audit work and conclusion
<p><b>Going concern</b></p> <p>The accounts are prepared on the going concern basis when it is not appropriate to do so. New audit report requirements have led to enhanced auditor reporting in relation to going concern, where we have to set out our conclusions in a separate section of the audit report. Our audit work must include consideration of events after the year end and any factors affecting the future financial performance and position of the charity.</p>	<p>As requested, management have provided us with their own assessment of going concern and we have considered whether there are any events or conditions which could cast significant doubt over the entities’ ability to continue trading as a going concern. We have reviewed the formal forecasts to March 2024 and informal expectations of results for a period of at least twelve months following approval of the accounts and considered whether the entities appear to have sufficient cash resources to meet their liabilities as they fall due.</p> <p>We have obtained sufficient and appropriate audit evidence over this area.</p>



We are required by ISAs to make certain communications you as set out below:

Aspect of financial statements	Conclusions
<b>Accounting policies and financial statement disclosures</b>	<p>The financial statements have been prepared in accordance with the 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. As part of our audit work, we have reviewed your draft financial statements including the accounting policies which we found to be appropriate and have been applied consistently. We wish to draw the following to your attention:-</p> <ul style="list-style-type: none"><li>• On discussion with the CEO and finance officer, it was considered appropriate for the refurbishment costs at the Colne property to be classified as fixed assets rather than as expenses on the basis that they represent a significant improvement in the property.</li></ul>
<b>Key accounting estimates</b>	<p>We identified no key accounting estimates.</p>
<b>Audit reports</b>	<p>There are no expected modifications to the audit reports and we do not intend to include either an 'emphasis of matter' or 'other matter' paragraph.</p>
<b>Other matters we are required to report to you</b>	<p>There are no other matters that we need to report to you.</p>

# Adjustments



This is a summary of the adjustments made to the financial statements during the course of our work:

	Balance sheet		Profit and loss account	
	Dr	Cr	Dr	Cr
Capitalisation of Colne property refurbishment	68,946	-	-	68,946
Overstated deferred income – late client adjustment	412	-	-	412
<b>Total</b>	<b>69,358</b>	-	-	<b>69,358</b>
<b>Profit impact</b>			<b>69,358</b>	



# Unadjusted misstatements



This is a summary of the uncorrected misstatements identified during the course of our work. As noted above, you will be asked to confirm via a letter of representation that you do not consider it necessary to adjust them as they are immaterial, individually and in aggregate.

	Balance sheet		Profit and loss account	
	Dr	Cr	Dr	Cr
<u>Factual</u>				
Under-stated accruals	-	2,540	2,540	
Total	-	2,540	2,540	
Profit impact			(2,540)	



# Control deficiencies and recommendations

The purpose of our audit was for us to express an opinion on the financial statements. It included consideration of internal control relevant to the preparation of the financial statements in order for us to design appropriate audit procedures, but not for the purpose of expressing an opinion on the effectiveness of internal controls. The following are deficiencies that we identified during the audit that we believe should be brought to your attention.

There are no recommendations in respect of the current or prior year.

# Written representations

As part of our completion process, we will ask you to provide a letter making certain representations to us including that:

- You have fulfilled your responsibilities in respect of the preparation of the financial statements including that they reflect all transactions and any assumptions in respect of estimates made are reasonable;
- We have had access to all relevant information, books and records;
- Individual and aggregated unadjusted misstatements are immaterial;
- You have disclosed any non-compliance with laws and regulations/ litigations and claims to us and that they have been accounted for appropriately; and
- Any relevant post-balance sheet event adjustments/ disclosures are properly included in the financial statements.

Additionally, we will request representations on certain matters in respect of fraud and related parties and:

- You have reviewed and approved the adjustments shown on the schedule of Adjusted misstatements;





# Communication plan

As we noted in our Outline Audit Strategy Document, ISA 260, ISQM (UK) 1\* and certain other ISAs specify the communications we are required to make and we have summarised these as follows:

Required communications	OAS	AFR
The respective responsibilities of the auditor and management/ those charged with governance	✓	
An overview of the planned scope and timing of our audit, including the significant risks we have identified	✓	
Significant facts and matters that may bear upon our integrity, objectivity and independence	✓	✓
Non-compliance with laws and regulations	✓	✓
Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern	✓	✓
Our views about significant qualitative aspects of your accounting practices, including accounting policies, accounting estimates and financial statement disclosures		✓
Any significant matters arising and/ or significant difficulties encountered during the audit		✓
Uncorrected misstatements the effect they may have on the opinion on our report		✓
Significant deficiencies in internal control identified during the audit		✓
Circumstances that will affect the form and content of our report, including modifications to the auditor's report or the inclusion of an emphasis of matter paragraph		✓
Identified or suspected fraud which results in a material misstatement of the financial statements and whether it involves management		✓
The written representations we are requesting		✓

In addition, we will maintain other such timely communication as required throughout the audit to ensure there is robust two-way dialogue between us and those charged with governance, particularly if we encounter any significant difficulties during the audit.

\* *International Standard on Quality Management (UK) 1: Quality Management For Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*



# Confirmation of independence and objectivity



In line with the FRC’s Revised Ethical Standard 2019, as part of our audit planning procedures we are required to assess any threats to our integrity and objectivity, including any which could impair our independence. Where such threats are identified, we are required to implement safeguards which will either:

- Eliminate the threat; or
- Reduce the threat to level at which independence is not compromised.

We have identified the following potential threats and have outlined how we plan to guard against them:

Non-audit services		
Threats	Fee Level £	Safeguards
We prepare your financial statements which could give rise to management and self-review threats.	2,145	We consider the preparation of your financial statements to be mechanical in nature. Management will be asked to approve the financial statements and any adjustments proposed in arriving at the final reported figures.
	£2,145	Total non-audit service fees as percentage of audit fee = 25%

We must assess all non-audit services provided to you by us as auditor, in addition to the annual audit, where these may heighten the threat of self-review during our audit work. Where cumulative non-audit fees exceed 100% of the annual audit fee, these are flagged internally and safeguards put in place, as detailed above. Significant threats may leave us no option but to resign from the non-audit service or the annual audit itself. In addition, all of our partners and staff are required to make annual declarations about their independence and ‘fit and proper status’.

We consider that appropriate safeguards are in place to address the threats to our independence. We confirm that MHA Moore and Smalley and the engagement team are independent and that our integrity and objectivity are not impaired. Please be advised that, under the ethical standards of audit, prior to approval of the financial statements, all outstanding fees must be settled in full



# Appendix A: Recent and upcoming changes

## Quality Management (ISQM1 & ISQM2)

The FRC has published two new Quality Management (QM) standards. ISQM1 introduces a new risk-based approach to quality management at audit firm level, requiring us to establish clear quality objectives, risk assessments and response strategies to those risks. ISQM2 is a new standard addressing the eligibility, appointment and responsibilities of an Engagement Quality Reviewer. We already have a robust quality management system in place which we have been proactively revising to ensure we comply with these new requirements.

We are required to have systems of quality management designed and implemented, in accordance with ISQM 1, by 15 December 2022.

## Quality Management for an Audit of Financial Statements – ISA 220

This revised standard focuses on the critically important role of the engagement lead in managing and achieving quality in an audit engagement. It also reinforces the importance of quality to all members of audit team. The requirements and application material are more explicit about what the engagement lead needs to review, including a listing of examples of significant judgments in relation to the audit.

The revised standard is effective for audits of financial statements for periods beginning on or after 15 December 2022.

## Audits of Group Financial Statements (Including the Work of Component Auditors) – ISA 600

In September 2022, the FRC issued revised ISA 600 on Audits of Group Financial Statements (Including the Work of Component Auditors) to reflect major changes made by the International Auditing and Assurance Standards Board (IAASB) to this standard.

ISA (UK) 600 (Revised September 2022) introduces a risk-based approach for planning and performing a group audit engagement. It requires audit teams to focus more on: identifying and assessing the risks of material misstatement and performing further audit procedures in response to those risks; and on planning an approach to obtaining sufficient appropriate audit evidence (what needs to be done, at which components and by whom). As in other recently revised standards, revised ISA 600 emphasises the important of professional scepticism. It also clarifies aspects of communication between the group auditors and the component auditors.

The revised standard is effective for audits of financial statements for periods beginning on or after 15 December 2023.

## Audit Evidence – ISA 500

The IAASB is currently working on a project to revise ISA 500 Audit Evidence. This is partly in order to modernise the standard to take account of the variety of information sources available to auditors and also to recognise the use of technology, both in the context of:

- an entity's use of technology in preparing the financial statements and in generating other underlying information; and
- the auditor's use of technology in performing audit procedures.

It will also aim to clarify the concept of sufficient appropriate audit evidence and once again emphasise the auditor's responsibility to exercise professional scepticism.

Currently, the timeline is that the revised standard would be approved in summer 2024 and is not likely to be effective for audits of financial statements earlier than for periods beginning on or after 15 December 2024.

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