

Company Number 08584591

Charity Number 1156275

Carers Link Lancashire

Report and Financial Statements

For The Year Ended

31 March 2025

Carers Link Lancashire

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Carers Link Lancashire

Reference and administrative information

For the year ended 31 March 2025

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:

Brian Birtle	
Jeff Leahy	
Brian Ozenbrook	
Daniel Cassidy	
Mustafa Mohammed	
Shakil Salam	Resigned September 2024
Patricia Ahmed	
Barbara Ashworth	
Susan Bibby	
Melissa Fisher	

Company Secretary

Rebecca Hodgson	Secretary
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Key Management

Rebecca Hodgson	Chief Executive
Audra Higin	Services Manager/ Deputy to CEO

Bankers

CAF Bank Ltd	25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Virgin Money	Sunderland, SR43 4JB
Charity Bank	Fosse House, 182 High Street, Tonbridge, TN9 1BE
United Trust	1 Ropemaker Street, London, EC27 9AW
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	Richard House, 9 Winckley Square, Preston, PR1 3HP
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Carers Link Lancashire

Trustees report

For the year ended 31 March 2025

The Trustees present their report and the financial statements of the charity for the accounting period ending 31 March 2025. 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:

Brian Birtle	Chairperson & Director
Jeff Leahy	Treasurer & Director
Brian Ozenbrook	Director
Daniel Cassidy	Nominated Representative
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 report

For the year ended 31 March 2025

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 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 new 3-year Strategy 2025-2028 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 carers are recognised and supported,
- Expand the scope of carer support & services
- Enhance carers experience and journey
- Ensure the sustainability of the charity
- Establish and maintain effective partnerships

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

Carers Link Lancashire

Trustees report

For the year ended 31 March 2025

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.

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 2024/25, 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 2021 census, there are over 36,000 unpaid adult carers in East Lancashire, of which 47% are caring for between 1-19 hours per week, 22% are caring for 20-49 hours per week and 31% are caring for 50 hours or more per week. On average, we receive 490 referrals for new carers every quarter (3 months).

The 2021 Census also identified there were 2,533 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, 588 (23%) were aged 0-15 years and 1,945 (77%) aged 16-24 years. Of these, 57% were identified as undertaking between 1-19 hours of caring per week, 30% were undertaking between 20-49 hours of caring per week and 13% were undertaking over 50 hours of caring per week.

As of the 31st March 2025, 2% of registered carers are aged 18-25 years, 52% aged 26-64 years and 40% are aged 65 years plus and 6% of registered carers have unknown ages.

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Trustees report

For the year ended 31 March 2025

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. This sees the two organisations jointly delivering the statutory Lancashire carers service until 2026

Carers Link Lancashire

Trustees' Annual Report

For the year ended 31 March 2025

Achievements and performance (Continued)

Adult Carers

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.

Identifying carers, particularly hidden carers, is a prime objective for Carers Link Lancashire. Throughout the year, 1,873 new carers have been identified and registered with the service.

Throughout the year, a further 1,486 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 3,971 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
- A further two charity shops in Haslingden and Colne with information & support areas for carers and the wider communities
- A new charity shop, information & support hub & community meeting room/space being developed in Bacup, which will be open towards the latter end of 2025
- 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
- Connecting communities- Befriending Service, a matched volunteer providing free respite opportunities in the persons home

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For the year ended 31 March 2025

- 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 caravan in the Lake District offering respite opportunities and holidays

As of 31st March 2025, Carers Link Lancashire has:

- 13450 registered adult carers (an increase of +12.4% from 23/24)
- 13% of registered carers are BME
- 14% of registered carers are caring for someone with dementia
- 12% of registered carers are caring for someone with a Mental Health condition

PRIMARY CONDITIONS:

- 14.2% of registered carers are caring for someone with dementia
- 34.3% of registered carers are caring for an older person
- 15.6% of registered carers are caring for a person with PDSI
- 11.9% 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
- 12.4% of registered carers are caring for a disabled child
- 2.2% of conditions are unknown/undisclosed

AREA:

- 25% 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 was funded by BBC Children in Need until 31st October 2024 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 BBC CIN Funding came to an end during the year, therefore, from the 1st November 2024, the service was fully funded from The Eric Wright Trust alongside investing some charitable reserves as match funding.

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For the year ended 31 March 2025

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 166 young and have provided some of the following:

- Provided 44 targeted group sessions for groups of young carers
- Undertaken 344 1-2-1's with young carers
- Provided 20 free trips and activities
- Provided 172 free respite opportunities
- Worked with 52 local schools in East Lancashire

As of the 31st March 2025 the young carers team were supporting 93 registered young carers from Hyndburn & Ribbles Valley as follows:

Age:

- 2% are aged 6 years
- 6% are aged 7 years
- 5% are aged 8 years
- 8% are aged 9 years
- 12% are aged 10 years
- 52% are aged 11-15 years
- 15% are aged 16-18 years

Caring for:

- 32% Mum
- 16% Dad
- 24% Brother
- 12% Sister
- 16% Another relative

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For the year ended 31 March 2025

Cared for conditions:

- 30% are caring for a Disabled Child/Sibling
- 4% are caring for someone with a Learning Disability
- 17% are caring for someone with a Mental Health problem
- 2% are caring for an older person (65 yrs +)
- 31% are caring for someone with PD/Sl
- 1% are caring for someone with substance misuse
- 0% are caring for someone with dementia
- 15% 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

Volunteers

As of 31st March 2025, Carers Link Lancashire has 81 active volunteers who are assisting in supporting in the direct delivery of services. Throughout the year, 132 registered volunteers have provided the organisation with a total of 7047 volunteering hours. Volunteers have continued to support the charity and its beneficiaries through roles including supporting at events, groups and activities, community café, shops and 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 £80,617.67 (£11.44 per hour).

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.

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For the year ended 31 March 2025

Throughout the year, the charity has undertaken a total of 4352 statutory Carers Assessments and Reviews. budgets to carers in East Lancashire. From these assessments, 39% of carers have been commissioned a monetary personal budget to meet their needs and 61% of carers have had their needs met through universal services through our charity's services & support.

Peace of Mind for Carers

During the year, the charity has undertaken 374 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 24 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 54 CAT sessions to a range of audiences with 540 professionals receiving the training. This service enables professionals to become 'Carer Champions' for their teams.

On average approx. 10 professionals attended each Carers Awareness Training Session.

Welfare and Benefits Support

The charity has continued to provide welfare and benefits support to carers offering appointments remotely and face to face across East Lancashire. During the year, we have secured £643,663.80 in benefits for our registered carers. An increase of +6% 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.

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Managing Risk

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 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 77% of income, a decrease of 5% compared to funding in 2023/24.

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 strategic objectives throughout the year including fully renovating its second owned property in Colne which now houses a fully functioning charity shop and information and support hub.

The charity now has 3 charity shops /information and support hubs and 1 community café covering the areas of Hynburn, Pendle and Rossendale. These trading facilities support the charity in strengthening 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.

During the year, the charity has also invested unrestricted reserves in purchasing a property in Bacup and Rossendale. This property will be renovated over the coming 12 months and will house a fourth charity shop, information and support hub and free community meeting space.

During the financial year, the total income received has been £1,293,275 (£1,116,235 2023/2024) an increase of 16% compared to 2023/24

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. 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.

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Trustees’ Annual Report

For the year ended 31 March 2025

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 which is due to end on 30th September 2026. The charity is likely to tender for this service late 2025 / early 2026 and is very determined to continue to secure this contract continuing to provide specialist support to carers in East Lancashire.

The charity has secured Eric Wright funding until 2026 which moving forward also remains the only young carers funding, however, the charity is committed to continue to search and apply for additional funding streams to continue to deliver young carers services beyond 2026.

Reserves Policy

As of the 31 March 2025, the total charity funds stand at £1,037,561 (£978,213 2024) of which, £622,333 is invested in fixed assets and £Nil is restricted.

The total charity funds also comprise of fixed assets including the value of all 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 £70,429.76 has been designated for the following:

- £40,000 Property Repair & Unexpected Maintenance
- £30,429.26 Redundancy costs

After designation and fixed assets £344,799 is free reserves and represents 3 months of budgeted recurrent expenditure (3.1 months 2023/24) 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.

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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 and furthermore, has also implementing the new 3 year strategy 2025-2028, which includes 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. This has been supported by us investing unrestricted reserves in purchasing a third property in Bacup Rossendale. This will be redeveloped over the coming 12 months with us securing capital funding and will provide another self-sustaining trading facility where we are able to provide accessible and visible support and services out in the community.

All current and future trading facilities support awareness raising of carers and services and support that is available to them in their communities. These future plans support the charity's objectives of having accessible information and support in all 5 of the boroughs that the charity covers. 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 2025 was 9.

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

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Trustees' Annual Report

For the year ended 31 March 2025

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.

Carers Link Lancashire

Trustees' Annual Report

For the year ended 31 March 2025

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 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:



Brian Birtle - Chair of the Board of Trustees

Date: December 16, 2025
Date:

Carers Link Lancashire

Independent Auditor's Report to the Members

For the year ended 31 March 2025

Opinion

We have audited the financial statements of Carers Link Lancashire (the 'charitable company') for the year ended 31 March 2025 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 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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.

Carers Link Lancashire

Independent Auditor's Report to the Members

For the year ended 31 March 2025

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.

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.

Matters on which we are required to report by exception

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 responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise

Carers Link Lancashire

Independent Auditor's Report to the Members

For the year ended 31 March 2025

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. 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 MA(Cantab) ACA DChA (Senior Statutory Auditor)

for and on behalf of MHA

Chartered Accountants

Statutory Auditor

Richard House

9 Winckley Square

Preston

PR1 3HP



December 16, 2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

Carers Link Lancashire

Statement of Financial Activities (Incorporating Income and Expenditure Account)

For the year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025 £	Total 2024 £
Income from					
Donations and legacies	3	27,950	-	27,950	28,801
Charitable activities:					
Carers support and services	4	993,046	85,549	1,078,595	980,320
Retail income		117,304	-	117,304	77,265
Other trading activities	5	38,995	-	38,995	16,249
Investments	6	11,316	-	11,316	9,328
Other income	7	19,115	-	19,115	4,272
Total Income		1,207,726	85,549	1,293,275	1,116,235
Expenditure on					
Raising funds	8	157,158	8,408	165,566	147,571
Charitable activities					
Carers support and services	9	969,813	78,303	1,048,116	913,660
Other expenses – governance and support costs	10	19,850	395	20,245	23,854
Total Expenditure		1,146,821	87,106	1,233,927	1,085,085
Net income / (expenditure) for the year	11	60,905	(1,557)	59,348	31,150
Transfer between funds		(1,557)	1,557	-	-
Net movement in funds for the year		59,348	-	59,348	31,150
Reconciliation of funds					
Total funds brought forward		978,213	-	978,213	947,063
Total funds carried forward		1,037,561	-	1,037,561	978,213

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 2025

	Note	2025 £	£	2024 £	£
Fixed Assets					
Tangible assets	16		622,333		509,545
Total fixed assets			622,333		509,545
Current Assets					
Debtors	17	101,114		91,946	
Cash at bank and in hand		434,203		524,997	
Total current assets		535,317		616,943	
Liabilities					
Creditors amounts falling due in less than one year	18	(120,089)		(148,277)	
Net current assets			415,228		468,666
Net Assets			1,037,561		978,213
The funds of the charity					
Restricted income funds	19	-		-	
Unrestricted income funds	20	1,037,561		978,213	
Total charity funds			1,037,561		978,213

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

The Notes on pages 22 to 39 form part of these accounts

Approved by the Trustees on
December 16, 2025 and signed on their behalf by:

B. Birtle

Brian Birtle (Chair)

Jeff Leahy (Treasurer)

Company number 08584591

Carers Link Lancashire

Statement of Cash Flows

For the year ended 31 March 2025

	Note	2025	2024
		£	£
Cash provided by / (used in) operating activities	23	57,761	87,383
Cash flows from investing activities:			
Dividends, interest, and rents from investments		11,316	9,328
Purchase of tangible fixed assets		(159,871)	(23,158)
Cash provided by/ (used in) investing activities		(148,555)	(13,830)
Increase/(decrease) in cash and cash equivalents in the year		(90,794)	73,553
Cash and cash equivalents at the beginning of the year		524,997	451,444
Cash and cash equivalents at the end of the year		434,203	524,997

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

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. At the date of approving these accounts the trustees have a reasonable expectation that the charity 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.

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

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.

Carers Link Lancashire

Notes to the financial Statements
Year ended 31 March 2025

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	20% of cost per annum
Motor vehicle	25% reducing balance

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 £6,620 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.

Carers Link Lancashire

Notes to the financial Statements
Year ended 31 March 2025

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 – The depreciation policies remain consistent with the previous year. 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 2025	Total 2024
	£	£	£	£
Donations	5,996	-	5,996	14,652
Ribble Valley	4,678	-	4,678	1,263
Caravan	17,276	-	17,276	12,896
Total	27,950	-	27,950	28,801
Total by fund 31 March 2025	27,950	-	27,950	28,801

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Carers support & services				
Adult Services Contract				
Lancashire County Council	993,046	-	993,046	910,232
ASD	-	20,850	20,850	-
	<u>993,046</u>	<u>20,850</u>	<u>1,013,896</u>	<u>910,232</u>
Young Carers				
BBC Children in Need	-	19,541	19,541	33,528
Eric Wright Charitable Trust for YC	-	32,750	32,750	24,500
Small Grants - Adults	-	3,000	3,000	-
Small Grants – Youth Carers	-	1,000	1,000	4,060
	<u>-</u>	<u>56,291</u>	<u>56,291</u>	<u>62,088</u>
Food Poverty grant		8,408	8,408	-
Building, Charity Hub and Garden				
Capital grants	-	-	-	8,000
Total	<u>-</u>	<u>8,408</u>	<u>8,408</u>	<u>8,000</u>
Total by fund 31 March 2025	<u>993,046</u>	<u>85,549</u>	<u>1,078,595</u>	<u>980,320</u>

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

4 Income from charitable activities (Continued)

Prior year

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Carers support & services				
Adult Services Contract				
Lancashire County Council	910,232	-	910,232	807,290
Young Carers				
BBC Children in Need	-	33,528	33,528	36,660
Eric Wright Charitable Trust for YC	-	24,500	24,500	22,250
Children In Need youth Investment Grant	-	-	-	-
Small Grants – Youth Carers	-	4,060	4,060	4,670
	-	62,088	62,088	59,580
Building, Charity Hub and Garden				
Triangle Trust 1949 Fund	-	-	-	-
Capital grants	-	8,000	8,000	26,500
Total	-	8,000	8,000	26,500
Total by fund 31 March 2024	910,232	70,088	980,320	893,370

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

5 Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Café income	38,995	-	38,995	16,249
Total	38,995	-	38,995	16,249

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

6 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from bank deposits	11,316	-	11,316	9,328
Total	11,316	-	11,316	9,328

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

7 Other income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Lottery	8,110	-	8,110	-
Miscellaneous	11,005	-	11,005	4,272
Total	19,115	-	19,115	4,272

8 Cost of raising funds

	2025 £	2024 £
Caravan costs, including depreciation	10,916	19,148
Administrative costs	13,291	13,992
Trading costs	141,359	114,431
Total	165,566	147,571

Included in cost of raising funds is restricted expenditure of £Nil (2024 £ Nil) and unrestricted expenditure of £165,566 (2024 £147,571). The caravan running and depreciation costs are included as part of fundraising and donations for the use of the caravan are treated as donations.

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

9 Analysis of expenditure of charitable activities

	Adult Services Contract	Adult Carers	Young Carers	CHUB	Total 2025	Total 2024
	£	£	£	£	£	£
Staff costs	760,668	60	64,978	-	825,706	706,478
Accommodation	25,817	-	1,314	-	27,131	21,598
Administrative costs	39,012	-	1,324	-	40,336	37,666
Project costs	78,739	2,847	2,454	-	84,040	68,392
Governance and support costs (see note 10)	56,445	93	5,041	-	61,579	56,321
Building and garden costs (see note 10)	9,132	-	192	-	9,324	23,205
	969,813	3,000	75,303	-	1,048,116	913,660
					2025 £	2024 £
Restricted expenditure					78,303	54,255
Unrestricted expenditure					969,813	859,405
					1,048,116	913,660

Carers Link Lancashire

Notes to the financial Statements
Year ended 31 March 2025

9 Analysis of expenditure of charitable activities

Prior year

	Adult Services Contract	Adult Carers	Young Carers	CHUB	Total 2024	Total 2023
	£	£	£	£	£	£
Staff costs	663,569	-	42,909	-	706,478	626,124
Accommodation	20,595	-	1,002	-	21,598	39,349
Administrative costs	35,228	-	2,438	-	37,666	32,325
Project costs	60,641	779	6,972	-	68,392	26,675
Governance and support costs (see note 10)	50,591	188	5,542	-	56,321	51,016
Building and garden costs (see note 10)	21,915	-	1,290	-	23,205	18,004
	852,540	967	60,153	-	913,660	793,492
					2024 £	2023 £
Restricted expenditure					54,255	53,419
Unrestricted expenditure					859,405	740,073
					913,660	793,492

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

10 Analysis of governance and support costs

	Basis of apportionment	Support	Governance	Total 2025	Total 2024
		£	£	£	£
Staff costs	% of income	27,122	-	27,122	28,008
Accommodation	% of income	4,631	-	4,631	22,025
Administrative costs	% of income	7,751	-	7,751	4,614
Project costs	% of income	6,779	-	6,779	6,175
Building and garden costs	Actual costs	11,908	-	11,908	1,946
Depreciation	% of income	47,078	-	47,078	43,840
Audit fees	Governance	-	13,994	13,994	16,094
Governance and support costs	Governance	-	1,469	1,469	322
		105,269	15,463	120,732	123,024
Governance and Support Costs recharged to Charitable Activities and fundraising		(67,556)		(67,556)	(66,452)
Building and accommodation costs recharged		(32,931)	-	(32,931)	(32,718)
		4,782	15,463	20,245	23,854

Prior year

	Basis of apportionment	Support	Governance	Total 2024	Total 2023
		£	£	£	£
Staff costs	% of income	28,008	-	28,008	22,630
Accommodation	% of income	22,025	-	22,025	1,620
Administrative costs	% of income	4,614	-	4,614	4,258
Project costs	% of income	6,175	-	6,175	6,885
Building and garden costs	Actual costs	1,946	-	1,946	2,632
Depreciation	% of income	43,840	-	43,840	26,879
Audit fees	Governance	-	16,094	16,094	11,927
Legal and professional	Governance	-	-	-	-
Other governance	Governance	-	322	322	459
		106,608	16,416	123,024	77,290
Governance and Support Costs recharged to Charitable Activities and fundraising		(66,452)	-	(66,452)	(60,269)
Building and accommodation costs recharged		(32,718)	-	(32,718)	(35,342)
		7,438	16,416	23,854	(18,321)

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

11 Net income / (expenditure) for the year

	2025	2024
	£	£
This is stated after charging/(crediting):		
Depreciation	47,078	39,967
Operating lease rentals		
Other	12,075	22,346
Auditor's remuneration - audit fees	12,335	16,094
	71,488	78,407

12 Staff costs

	2025	2024
	£	£
Wages and salaries	790,209	658,348
Social security costs	65,557	51,945
Pension costs	45,462	35,517
Staff travel, recruitment & other	27,707	23,443
	928,935	769,253

No employee had employee benefits in excess of £60,000 (2024: £60,000)

The average number of full-time equivalent staff employed during the period was 34 (2024: 32).

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 £110,768 (2024: £81,162).

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 (2024: £Nil).

Trustees received travel and subsistence expenses during the year of £nil (2024: £Nil).

Aggregate donations in the form of entries to the charity lottery from related parties were £370 (2024: £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 (2024: £Nil).

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

14 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Lancashire County Council/ ELCCG	993,041	910,232
	993,041	910,232

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 £
Cost						
At 1 April 2024	265,000	260,736	65,643	67,176	6,330	664,885
Additions	152,000	-	8,093	-	-	160,093
Disposals	-	-	-	(222)	-	(222)
At 31 March 2025	417,000	260,736	73,736	66,954	6,330	824,978
Depreciation						
At 1 April 2024	46,800	44,166	52,546	6,404	5,424	155,340
Charge for the year	10,917	11,298	9,788	14,396	680	47,079
Disposals	-	-	-	-	-	-
At 31 March 2025	57,717	55,464	62,334	20,800	6,108	202,419
Net book value						
At 31 March 2025	359,283	205,272	11,402	46,154	222	622,333
At 31 March 2024	218,200	216,570	13,097	60,773	906	509,545

Carers Link Lancashire

Notes to the financial Statements
Year ended 31 March 2025

17 Debtors

	2025	2024
	£	£
Grants receivable	83,161	76,036
Prepayments and accrued income	17,953	15,910
	<u>101,114</u>	<u>91,946</u>

18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	17,792	36,927
Other creditors and accruals	30,754	35,001
Deferred income	71,543	76,349
	<u>120,089</u>	<u>148,277</u>

Deferred income relates to income received in advance for future charitable activities.

Carers Link Lancashire

Notes to the financial Statements
Year ended 31 March 2025

19 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Young Carers					
BBC Children in Need	-	19,541	(20,664)	1,123	-
Young Carers Preston	-	1,000	(1,000)	-	-
Eric Wright Charitable Trust	-	32,750	(32,545)	(205)	-
Adult Carers					
ASD	-	20,850	(21,489)	639	-
Small Grants	-	3,000	(3,000)	-	-
	-	77,141	(78,698)	1,557	-
Building, Garden and Charity Hub					
Retail Grant	-	8,408	(8,408)		-
	-	85,549	(87,106)	1,557	-

Carers Link Lancashire

Notes to the financial Statements
Year ended 31 March 2025

Analysis of movements in restricted funds (continued)

Prior year	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Young Carers					
BBC Children in Need	-	33,528	(34,077)	549	-
Young Carers Preston	-	4,060	(4,000)	(60)	-
Eric Wright Charitable Trust	-	24,500	(21,720)	(2,780)	-
	-	62,088	(59,797)	(2,291)	-
Building, Garden and Charity Hub					
Capital grants	-	8,000	-	(8,000)	-
	-	8,000	-	(8,000)	-
	-	70,088	(59,797)	(10,291)	-

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

Analysis of movements in restricted funds (continued)

Name of	Description, nature, and purposes of the fund
Adult Carers	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.
Young Carers	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.

20 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
General fund	515,755	1,207,726	(1,146,821)	43,402	620,062
Designated fund					
Potential redundancy costs	29,139	-	-	1,290	30,429
3 months operating costs	273,319	-	-	73,751	347,070
Property Purchase	120,000	-	-	(120,000)	-
Renovations	40,000	-	-	-	40,000
	978,213	1,207,726	(1,146,821)	(1,557)	1,037,561

Carers Link Lancashire

Notes to the financial Statements
Year ended 31 March 2025

Prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
General fund	594,792	1,046,147	(1,025,288)	(99,896)	515,755
Designated fund					
Potential redundancy costs	23,952	-	-	5,187	29,139
3 months operating costs	273,319	-	-	-	273,319
Property Purchase	-	-	-	120,000	120,000
Renovations	40,000	-	-	-	40,000
Security costs	15,000	-	-	(15,000)	-
	947,063	1,046,147	(1,025,288)	10,291	978,213

Carers Link Lancashire

Notes to the financial Statements
Year ended 31 March 2025

Name of	Description, nature, and purposes of the fund
General Fund	The free reserves after allowing for all designated funds and including the property fixed asset.
Potential redundancy costs	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.
Renovations	This fund is for planned renovation to the property.
Blackburn Road Property	This fund is designated towards potential dilapidations at 54-56 Blackburn Road, Accrington.

21 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	622,333	-	-	622,333
Net current assets/(liabilities)	(981)	416,209	-	415,228
	621,352	416,209	-	1,037,561

Prior Year	General fund	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	509,545	-	-	509,545
Net current assets/(liabilities)	6,210	462,458	-	468,668
	515,755	462,458		978,213

Carers Link Lancashire

Notes to the financial Statements

Year ended 31 March 2025

22 Operating lease commitments

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

	Equipment	
	2025	2024
	£	£
Less than one year	10,352	11,210
One to five years	10,804	15,824
Over five years	-	400
	21,156	27,434

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

	2025	2024
	£	£
Net income/(expenditure) for the year	59,348	31,150
Adjustments for:		
Depreciation charge	47,079	39,967
Dividends, interest, and rents from investments	(11,316)	(9,328)
Decrease / (increase) in debtors	(9,186)	(63,153)
Increase / (decrease) in creditors	(28,182)	88,747
Net cash provided by / (used in) operating activities	57,761	87,383

24 Capital commitments

	2025	2024
	£	£
Capital commitments	-	-
	-	-