

REGISTERED CHARITY NUMBER: 1159551

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
ASSOCIATION OF CARERS**

Acuity Professional Partnership LLP
Unit 2.02
High Weald House
Glovers End
Bexhill
East Sussex
TN39 5ES

ASSOCIATION OF CARERS

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FOR THE YEAR ENDED 31 MARCH 2023**

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ASSOCIATION OF CARERS

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity number	1159551
Principal address	104 Sedlescombe Road North St. Leonards-on-Sea East Sussex TN37 7EN
Trustees	C Whitehead L Witten A Thomas J H T Piper R Service L Apps G Scollay (Appointed 24/06/2022)
Independent Examiners	Acuity Professional Partnership LLP Chartered Accountants & Tax Advisers Unit 2.02 High Weald House Glovers End Bexhill East Sussex TN39 5ES
Bankers	Barclays Bank PLC Queens Road Hastings East Sussex

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

When reviewing the charity's aims and objectives and in planning our future activities it refers to the guidance contained in the Charity Commission's general guidance on public benefit.

The objects of the CIO are:

- To improve the conditions of life amongst the people of East Sussex, who are caring, or who have cared for, a person or persons in need at home.
- To improve the conditions of life for the person or persons who are being cared for by the Carer.
- For the purpose of promoting the welfare of carers and the people they care for, who are in need of help and support within their homes.
- To relieve, assist, encourage and promote carers in their caring role and support the people they care for "in furtherance of the said objects"
- To advance education concerning caring amongst carers and the public in the area of East Sussex.

The aims of the Charity are:

- Developing and expanding our services in line with what carers tell us they need to feel supported and able to continue in their caring role
- Promoting the needs and challenges of unpaid carers throughout East Sussex
- Encouraging and developing our volunteers and staff through on-going training, support and supervision
- Maintaining a high organisational profile and raising the profile of carers within the local community
- Continuously seeking funding from new stakeholders and retaining the support and integrity of our core funders to ensure the longevity of our services.

ACHIEVEMENT AND PERFORMANCE

Who does the Association of Carers support?

A Carer is someone of any age who provides unpaid support to family or friends, partner, member, or relative who is ill, frail, disabled or has mental health or substance misuse problems.

The Carer does not need to be living with the person and the help that they give does not have to include personal care, it might be emotional support or more practical help.

The person they look after, help or support might:

- have a physical disability
- have a long term health condition
- live with a mental health condition
- have substance misuse issues
- have a learning disability and/or autism
- be an older person

Carers can refer themselves to the charity or be referred to the Association of Carers by other professionals.

Carers who are referred to the Association of Carers services and who are assessed as a high priority are contacted within 7 days and have an initial meeting to assess them for our services within 28 days.

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Our Services

Respite with Befriending

Carers providing support can sometimes find it difficult to leave the person they look after. This can lead to Carers experiencing high levels of stress and social isolation, which can impact on their own health and wellbeing.

The Respite and Befriending service supports Carers by providing a suitably trained and checked Volunteer who will go into the Carers' home for around 3 hours, giving Carers the opportunity to have some time to themselves. Visits mostly happen on the same day at the same time. Carers may choose to spend time in a variety of ways such as shopping, having a rest, enjoying a hobby, or meeting a friend for lunch. By receiving regular respite, Carers are able to look forward to their break and plan what to do with the time.

The service is also able to benefit the person with care and support needs, finding them a Volunteer who has similar interests, to assist the process of building long-term befriending relationships.

Throughout 2022/2023 the charity provided 219 respite services, equating to 16731 hours of Respite.

Carers community workers

2 Carers Community Workers provide respite services in areas where Volunteers are harder to recruit, or in those areas with large waiting lists. Sometimes this can be for families that may have high needs or the person with support needs may have resistance to a respite Volunteer.

Quote for service

"A huge difference - CCW did exercises with D, watched TV, had tea and cake. B had peace of mind and freedom to get out. He finds it very draining looking after D."

"CCW was amazing with L - a real hero. L finds it difficult to accept other people coming in now as he has had a personality change from being very social. He can't take loud noise either. CCW built a lovely relationship with him and they used to play board games and she tapped into his long term memory for conversation and sensed when he was getting tired."

"Having CCW has supported D to build confidence to get out and he has made new friends. He had felt very socially isolated before and he now has the incentive to go out and take L out to coffee shops."

Respite for Healthcare

Carers may sometimes neglect their own wellbeing due mainly to looking after the person they care for. This can have a long-term impact on both their physical and emotional wellbeing and means they may wait until their health reaches crisis point before they seek help. This could result in their symptoms becoming worse and then taking longer to recover. Carers used this cover to do things such as attending the Hospital, having Chemotherapy, and going to the GP or the dentist etc. In recent times the Respite for healthcare cover has been used so that Carers are able to attend courses to support their caring situations, such as Dementia courses and recovery and wellbeing courses.

Throughout 2022/2023 the charity provided 38 separate healthcare appointment visits, amounting to 108.25 hours of respite.

CRESS Referrals

Carers Respite Emergency Support Scheme (CRESS) is a 24 hour a day and 7 day a week service to support Carers in an emergency provided by Adult Social Care. The Association of Carers assists Carers to complete these emergency plans.

Throughout 2022/2023 the charity supported 12 Carers to complete these forms.

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Zoom Activities

The activities are facilitated by a dedicated Volunteer who offers a variety of different sessions including art, bingo and quizzes.

Throughout 2022/2023 charity supported 48 Carers through zoom activities.

Quote from Carer

"Having a break and knowing that Mum was happy and looked after was such a relief and I was able to take a break and get on with some work."

"Absolutely delighted with N's visits as we don't see many people. He and D talk about news and politics and T really looks forward to N's visits. N is an extremely nice man."

"It allowed me to attend an art club which I really enjoyed."

Carers Lunch Clubs

The clubs are for Carers who would like to get out and meet other Carers, to share experiences and increase their support network.

Carers and the adult person they care for, are invited to have a meal, or just enjoy a drink and a chat in a supportive environment.

The monthly lunch Clubs usually meet on a variety of days and locations every month in the Rye area on a Thursday and at St Leonards on a Monday.

Throughout 2022/2023 the charity held 24 lunches with an average of 20 attendees per lunch.

Quote from Carer

"I enjoy meeting other Carers and talking about our roles."

"It's nice to go out and meet people."

Computer Help at Home

This service supports Carers to learn to use their own computer or digital device in ways that support their caring role, helping them to have more time to themselves and reducing isolation. Carers can benefit from the service by learning to shop or bank online, to purchase equipment, such as printers or tablets, finding out information relating to their caring role and reducing social isolation by learning to use of email and/or social media and improve their well-being by accessing GP appointments online.

Throughout 2022/2023, 85 CHAH services were provided.

Handbooks

To support Carers further, staff and Volunteers created computer help handbooks. These simple to use handbooks are designed to provide step by step instructions and tips for Carers to use while learning their digital device. These handbooks have proved to be a useful addition to the bespoke service.

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Tablet Loan

AOC are now able to provide a tablet to Carers who have no access to a digital device. The service is on a 6-month loan basis. The tablet is delivered to the Carer, along with the handbook and they can get support from our Computer Help Volunteers to get started. When the 6-month loan period comes to an end, AOC will further support Carers to access funding for their own tablet, via the Carers Personal Budget.

Throughout 2022/2023, 5 tablets were loaned to Carers and 2 Carers were supported to purchase their own tablets via the Carers personal budget.

Quote from Carers

"M sorted out all that I need to do and set up Zoom so that I can keep in touch with the family."

"L really helped me with some scams. I am now able to bank online safely. Also, I can now order my Wiltshire Foods online which I find really helpful because it is easier to choose".

"I have been able to use my tablet to research and download fact sheets about putting O in the Care Home which has been really useful."

Carers Wellbeing Service (Talk and Support and Tele-counselling)

The Wellbeing services provide Carers across East Sussex with the opportunity to access telephone support, support to identify and plan residential respite (SCIPRR), and have access to telephone counselling provided by our partners Counselling Plus.

Talk and Support

Carers are supported with a weekly telephone call of around 30 minutes for 6 months, or longer if necessary. Some Carers may find it difficult to talk to family and friends about their caring role and the service provides Carers with a listening ear and the opportunity to discuss their caring role in confidence, as well as signposting them to additional support if necessary.

The service can also support Carers during a time of loss, whether this might be because the person they looked after has passed away or because they have moved into permanent care.

Counselling

Funded Telephone Counselling Service -funding to support 6 Carers each year with a paid counselling service.

Volunteer-led telephone counselling - In addition to our funded telephone counselling service we offered Volunteer led counselling.

SCIPRR - Supporting Carers to implement and plan residential respite

The SCIPRR service was created through feedback from what Carers said they needed.

A Volunteer is able to help a Carer plan and identify the opportunity for a residential respite break. Supporting Carers to identify/plan residential respite reduces the risk of a Carer break down and helps the Carer through the very difficult transition of putting their loved one into care.

Throughout 2022/2023 the charity supported 7 Carers to implement and plan residential respite services.

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Quote from Carers

"Have good chats with someone I feel understands."

"Best bit of my week and we have a laugh together."

"Has been a really difficult time for me and J's calls have meant so much to me."

Statistics at the end of March 2023 were:

87 Carers had received the Talk and Support service.

6 Carers were referred to professional counselling receiving 60 hours of support.

3 Carers received Volunteer counsellor led sessions - 30 hours of support.

7 Carers supported through the SCIPRR service.

Carers Café

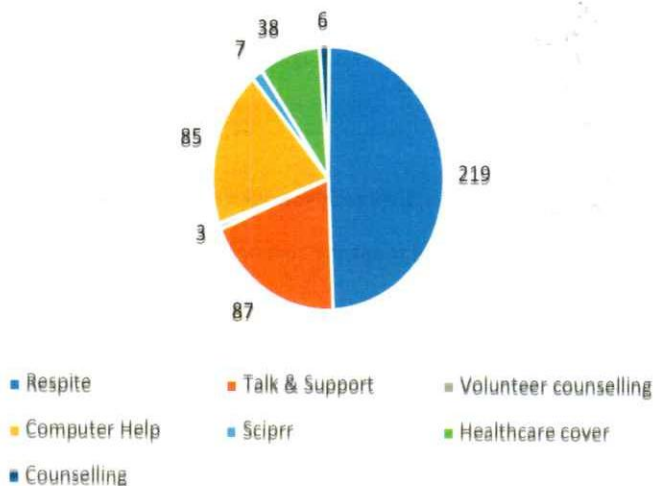
There are now two cafes running every 4 weeks, one in Peacehaven and another in Hellingly. Cafes are facilitated by a dedicated staff member, with Volunteers as and when required.

Carers partake in various activities including arts and crafts, board games and can benefit from wellbeing activities, such as hand massage, Yoga, talks and training, cream tea events and a special Christmas event. Volunteers are on hand to offer Carers and their loved one's support and to help serve refreshments.

Throughout 2022 - 2023, 24 Carers cafés held with an average of 15 in attendance at each cafe, including Carers and the people they care for.

Pie chart regarding service statistics at the end of March 2023

Service Statistics to March 2023



ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Referrals to other agencies

During the year staff referred Carers on to other voluntary bodies such as Adult Social Care, Fire service, Care for the Carers, British Red Cross, Age Concern Eastbourne, Age UK East Sussex, Benefits advice, and Disc Dementia service etc. The Association of Carers works closely with other agencies, so that Carers can access any additional support they need.

Networking

Throughout the year the charity team attend meetings and networking events to promote the Association of Carers and ensure they are aware of what other organisations are offering to support Carers and the person they care for. It also gives us the opportunity to share knowledge and information with other voluntary sector organisations and other commissioned Carers services, such as: Carers voluntary Network (CVS), Safeguarding Board (CCSAN) and Volunteer Coordinator's Forums facilitated by RVA, HVA and 3VA.

We regularly use our social media accounts to post a variety of subject matter, keeping our community aware and updated of all that we do to support Carers.

Funding

The charity receives funding from East Sussex County Council (ESCC) to provide the Respite with Befriending service, SCIPRR service and the Respite for Healthcare cover to Carers across East Sussex. From September 2023 the contract will be taken over by The Carers Centre East Sussex (Care for the Carers). The work for this project has been ongoing since March 2022 and has been collectively facilitated by Care for the Carers (CFTC), ESCC and Association of Carers. The project team have liaised with all beneficiaries including stakeholders, Carers, Volunteers and staff.

Carers Community Workers funding has been agreed until March 2025. Within this funding an additional £6,000 was allocated towards Volunteer recruitment. The funding enabled the charity to complete a successful recruitment campaign in the Seaford and Crowborough areas, along with the ability to try new methods of recruitment. New recruitment methods included a Royal Mail post out, various local newspaper articles and adverts, along with an increased social media presence.

Computer Help at Home, Lunch clubs and the Carers Wellbeing services were funded by CFTC and will continue to do so throughout 2023/2024.

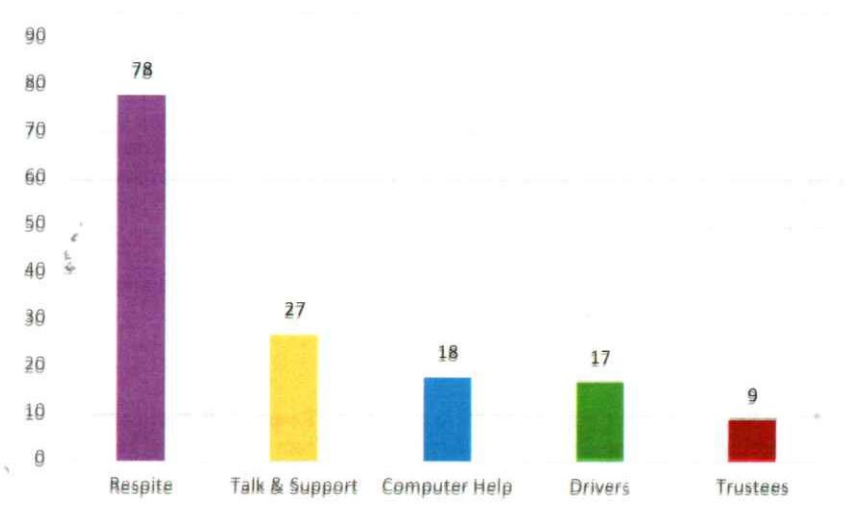
From 1st October 2023 all service funding, minus the CCW service will be managed by CFTC and will be collated into one contract.

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Encouraging and developing our volunteers and staff through on-going training, support and supervision.

At the end of March 2023, AoC had 149 active Volunteers in a variety of roles, including: Respite with Befriending, Talk & Support, Trustee, Driver and Computer Help at Home, virtual roles and telephone counselling.
See chart below:



We support our Volunteers by:

- * Giving opportunities to learn new skills by providing training
- * Giving opportunities to meet like-minded people and build new networks
- * Providing opportunities to make a useful contribution to the community

In addition to the one-day Volunteer induction we also offer a variety of training sessions throughout the year, in a variety of locations, throughout East Sussex, including, First Aid, Dementia Awareness, Safeguarding Vulnerable Adults, Basic Listening Skills, plus regular support sessions.

In Volunteers week every June we hold a thank you Lunch for our Volunteers. In 2022 we held 3 lunches - one in Hastings at the local South Coast College, one at The Eastbourne college restaurant, and one in Uckfield at the Highlands. During these events we give out long service awards and certificates for our Volunteers.

The Team

At the end of March 2023, the charity had 7 office team members working a total of 202.5 hours per week, 2 CCW's working a total of 72 hours per week and one Carers café coordinator working 10 hours per month.

Team members continue to be supported through regular 6 weekly supervision sessions and at annual appraisals. The team have access to a variety of training including:

Safeguarding vulnerable adults, Lone working and personal safety, Equality and Diversity, First Aid, Dementia and Mental Health Awareness.

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Team (continued)

In January 2023 a new HR management programme was introduced. This enabled staff to have access to personal handbooks, digital requests for time off and also a new expenses system. In addition, the system has staff benefits such as discounts, and a training portal with a variety of free courses. The system ensures the charity has the most up to date policies in place and are notified of any changes in employment law.

Maintaining a high organisational profile and raising the profile of carers within the local community

During 2022-2023 the team have worked hard to raise the profile of the Association of Carers by increasing media coverage, holding events and attending network events and giving talks.

During 2022/2023 the charity held the following events:

Winter Market at the Stade - Hastings
5-day Santander awareness stand - Hastings
Family Quiz at the Bull - St Leonards on sea
Carers information day - Rye
Isabel Blackman centre Volunteer recruitment event - Hastings
The Beacon Volunteer recruitment and service information event - Eastbourne

Association of Carers is continuously seeking funding from new stakeholders and retaining the support and integrity of our core funders to ensure the longevity of our services

The charity provides its funders with regular updates on the performance of each funding stream, to assess the specific outcomes, for example, numbers receiving the service, number of Carers from minority groups who are being supported and Carer satisfaction.

We regularly review the services by carrying out surveys to gauge Carer satisfaction with the services being received and to assess if these are meeting Carer expectations.

Any shortfalls in targets and expectations, are addressed by the Management team and Trustees.

Securing future funding is an ongoing priority for the charity. During the year we have:

- * Applied to other sources of funding for example small and large grants
- * Received donations to the charity by means of one-off donations, legacies or regular giving. The charity offers a free service to its Carers and will continue to do so

The charity is grateful to the following organisations who gave funds to the work of the charity throughout 2022/2023:

Winkle club - Hastings
Kings Church - Hastings
Homity - Brighton based
Eastbourne Borough council
Eastbourne Lottery
Rother Lottery
St Augustine's - League of friends
Calverham school - Battle
The Bull Inn - St Leonards on sea
Hooe's old motoring club - Hooe
Elm Tree boot fair - Icklesham
United friends' gold club - East Sussex
Santander Bank - Hastings

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Capacity Building Project

Association of Carers and its board of Trustees have identified the need to allocate some of the charity's reserves to provide an improved quality of service for the Carers it supports. The project will aim to increase the reach of the organisation by:

- * Improved marketing and promotion
- * Developing the skills of the team to deliver the current activities
- * Ensuring that services are provided to all areas in East Sussex
- * Ensuring that the building the team operate from is fit for purpose
- * The Capacity Building project will run from April 2023-March 2027

The board of Trustees have allocated £23,250 towards making the improvements listed above.

The project will also include diversifying the charities staffing requirements to meet the ever-changing demands on the service.

As this is an ongoing and evolving process the charity cannot confirm the final cost but have set a budget of between £120,000 and £150,000.

These reviews are flexible and will be adjusted as the climate and demands on the services change.

All these costs are therefore accounted for and will not effect the reserves funding policy.

Designated Capacity Building Project funding

Item	Estimated Cost
Staffing changes/reviews	£120,000 - £150,000
New Data base	£5,500
Needs Strategy in 24	£3,000
New office	£7,000
Upskilling team	£5,000
Rebrand and website	£2,750
Total	£173,250

FINANCIAL REVIEW

Financial risk management objectives and policies

The Charity does not have a recognised quality management system in place, as a small charity it has not felt the need to have a certification.

The Charity however carries out the following:

- Review of risks. The charity regularly assesses the major risks to which it is exposed and are satisfied that systems are in place to mitigate exposure to these risks. The immediate risks are highlighted on the business plan and there are actions in place to reduce these risks:
- A commitment to continuous improvement
- Reserves Policy to ensure Business Continuity and continuation of service delivery for a period of at least six months
- Systems in place to ensure we submit our accounts in line with Charity Commission rules
- Regular review of all Policies/Procedures at least annually

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The organisation is a registered charity Charitable Incorporated Organisation, (CIO) (no. 1159551).

Charity History

- Established on the 1st December 2014 and came into effect from 1st April 2015. The core activities and objectives remained unaltered.
- Previous charity number 1004055, wound up on the 31st March 2015 at a Special General Meeting of the Association of Carers
- 26th March 2015 staff, assets and Trustees all transferred to the new CIO.

Governance

- Trustees are invited and encouraged to attend relevant training sessions on their roles and responsibilities of being a Trustee
- Strategic decisions are made at Trustee meetings by majority vote
- Trustees are advised by the Charity Manager, or other experts as appropriate
- Trustees met monthly throughout 2022 -2023, via virtual platforms and in person.
- All meetings were minuted

Approved by order of the board of trustees on 26/9/2023 and signed on its behalf by:



Mr C A Whitehead - Trustee

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

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Approved by order of the board of trustees on 26/9/2023 and signed on its behalf by:



Mr C A Whitehead - Trustee

ASSOCIATION OF CARERS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,472	6,261	20,733	30,522
Charitable activities					
Support of carers		39,569	208,298	247,867	232,437
Investment income	2	<u>1,354</u>	<u>-</u>	<u>1,354</u>	<u>159</u>
Total		<u>55,395</u>	<u>214,559</u>	<u>269,954</u>	<u>263,118</u>
EXPENDITURE ON					
Raising funds		-	60	60	-
Charitable activities					
Support of carers		53,950	219,611	273,561	190,453
Other		<u>-</u>	<u>355</u>	<u>355</u>	<u>-</u>
Total		<u>53,950</u>	<u>220,026</u>	<u>273,976</u>	<u>190,453</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	<u>1,445</u> <u>(3,014)</u>	<u>(5,467)</u> <u>3,014</u>	<u>(4,022)</u> <u>-</u>	<u>72,665</u> <u>-</u>
Net movement in funds		(1,569)	(2,453)	(4,022)	72,665
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>256,878</u>	<u>244,266</u>	<u>501,144</u>	<u>428,479</u>
TOTAL FUNDS CARRIED FORWARD		<u>255,309</u>	<u>241,813</u>	<u>497,122</u>	<u>501,144</u>


The notes form part of these financial statements

ASSOCIATION OF CARERS

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	6	710	-
CURRENT ASSETS			
Debtors	7	30,512	25,949
Cash at bank and in hand		<u>471,014</u>	<u>479,691</u>
		501,526	505,640
CREDITORS			
Amounts falling due within one year	8	(5,114)	(4,496)
NET CURRENT ASSETS		<u>496,412</u>	<u>501,144</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>497,122</u>	<u>501,144</u>
NET ASSETS		<u>497,122</u>	<u>501,144</u>
FUNDS	10		
Unrestricted funds		255,309	256,878
Restricted funds		<u>241,813</u>	<u>244,266</u>
TOTAL FUNDS		<u>497,122</u>	<u>501,144</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/9/2023 and were signed on its behalf by:



Mr C A Whitehead - Trustee

The notes form part of these financial statements

ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

Fixed assets are recorded at cost and depreciated so as to write the cost off over their useful lives.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

VALUE ADDED TAX

Value Added Tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	<u>1,354</u>	<u>159</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	<u>211,431</u>	<u>154,310</u>
	<u>211,431</u>	<u>154,310</u>

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

	2023	2022
Support of carers	<u>9</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,284	238	30,522
Charitable activities			
Support of carers	(14,107)	246,544	232,437
Investment income	<u>157</u>	<u>2</u>	<u>159</u>
Total	<u>16,334</u>	<u>246,784</u>	<u>263,118</u>
EXPENDITURE ON			
Charitable activities			
Support of carers	<u>3,096</u>	<u>187,357</u>	<u>190,453</u>
NET INCOME	13,238	59,427	72,665

ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	243,639	184,840	428,479
TOTAL FUNDS CARRIED FORWARD	<u>256,877</u>	<u>244,267</u>	<u>501,144</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
Cost			
At 1 April 2022	10,973	-	10,973
Additions	-	1,065	1,065
At 31 March 2023	<u>10,973</u>	<u>1,065</u>	<u>12,038</u>
Depreciation			
At 1 April 2022	10,973	-	10,973
Charge for year	-	355	355
At 31 March 2023	<u>10,973</u>	<u>355</u>	<u>11,328</u>
Net book value			
At 31 March 2023	<u>-</u>	<u>710</u>	<u>710</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	10,332	10,332
Prepayments and accrued income	<u>20,180</u>	<u>15,617</u>
	<u>30,512</u>	<u>25,949</u>

ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	3,794	3,236
Accruals and deferred income	<u>1,320</u>	<u>1,260</u>
	<u>5,114</u>	<u>4,496</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	-	710	710	-
Current assets	259,103	242,423	501,526	505,640
Current liabilities	<u>(3,794)</u>	<u>(1,320)</u>	<u>(5,114)</u>	<u>(4,496)</u>
	<u>255,309</u>	<u>241,813</u>	<u>497,122</u>	<u>501,144</u>

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	249,378	1,445	(3,014)	247,809
Designated Fund - Lease	<u>7,500</u>	-	-	<u>7,500</u>
	256,878	1,445	(3,014)	255,309
Restricted funds				
Computer Help at Home	13,197	(2,931)	-	10,266
Talk and Support	30,519	(2,140)	-	28,379
Respite East Sussex	192,963	(3,641)	-	189,322
Carers Companions	7,587	6,259	-	13,846
Carers Cafe	-	(3,014)	3,014	-
	<u>244,266</u>	<u>(5,467)</u>	<u>3,014</u>	<u>241,813</u>
TOTAL FUNDS	<u>501,144</u>	<u>(4,022)</u>	<u>-</u>	<u>497,122</u>

ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,395	(53,950)	1,445
Restricted funds			
Computer Help at Home	8,652	(11,583)	(2,931)
Talk and Support	6,206	(8,346)	(2,140)
Respite East Sussex	193,441	(197,082)	(3,641)
Carers Companions	6,259	-	6,259
Carers Cafe	1	(3,015)	(3,014)
	<u>214,559</u>	<u>(220,026)</u>	<u>(5,467)</u>
TOTAL FUNDS	<u>269,954</u>	<u>(273,976)</u>	<u>(4,022)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	236,139	13,239	249,378
Designated Fund - Lease	7,500	-	7,500
	243,639	13,239	256,878
Restricted funds			
Computer Help at Home	9,591	3,606	13,197
Talk and Support	27,526	2,993	30,519
Respite East Sussex	140,298	52,665	192,963
Carers Companions	7,425	162	7,587
	<u>184,840</u>	<u>59,426</u>	<u>244,266</u>
TOTAL FUNDS	<u>428,479</u>	<u>72,665</u>	<u>501,144</u>

ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,334	(3,095)	13,239
Restricted funds			
Computer Help at Home	11,715	(8,109)	3,606
Talk and Support	8,986	(5,993)	2,993
Respite East Sussex	225,844	(173,179)	52,665
Carers Companions	239	(77)	162
	<u>246,784</u>	<u>(187,358)</u>	<u>59,426</u>
TOTAL FUNDS	<u>263,118</u>	<u>(190,453)</u>	<u>72,665</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	236,139	14,684	(3,014)	247,809
Designated Fund - Lease	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
	243,639	14,684	(3,014)	255,309
Restricted funds				
Computer Help at Home	9,591	675	-	10,266
Talk and Support	27,526	853	-	28,379
Respite East Sussex	140,298	49,024	-	189,322
Carers Companions	7,425	6,421	-	13,846
Carers Cafe	<u>-</u>	<u>(3,014)</u>	<u>3,014</u>	<u>-</u>
	<u>184,840</u>	<u>53,959</u>	<u>3,014</u>	<u>241,813</u>
TOTAL FUNDS	<u>428,479</u>	<u>68,643</u>	<u>-</u>	<u>497,122</u>

ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,729	(57,045)	14,684
Restricted funds			
Computer Help at Home	20,367	(19,692)	675
Talk and Support	15,192	(14,339)	853
Respite East Sussex	419,285	(370,261)	49,024
Carers Companions	6,498	(77)	6,421
Carers Cafe	1	(3,015)	(3,014)
	<u>461,343</u>	<u>(407,384)</u>	<u>53,959</u>
TOTAL FUNDS	<u>533,072</u>	<u>(464,429)</u>	<u>68,643</u>

11. RELATED PARTY DISCLOSURES

There were no reportable related party transactions during the year.

ASSOCIATION OF CARERS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received (including Gift Aid Tax refunded)	15,648	26,382
Legacies	5,085	4,140
	20,733	30,522
Investment income		
Bank interest receivable	1,354	159
Charitable activities		
Fundraising events	790	135
Other income	2,316	1,175
Grants	244,761	231,127
	247,867	232,437
Total incoming resources	269,954	263,118
EXPENDITURE		
Charitable activities		
Wages	211,431	154,310
Staff travel and training	16,052	6,820
Publicity and promotions	-	85
Volunteer travel and training	17,937	6,246
Other professional fees	495	1,822
	245,915	169,283
Other		
Depreciation of tangible fixed assets	355	-
Support costs		
Finance		
Bank charges	93	90
Other		
Insurance	1,560	1,304
Telephone	2,635	2,344
Carried forward	4,195	3,648

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ASSOCIATION OF CARERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Other		
Brought forward	4,195	3,648
Postage and stationery	2,786	2,923
Rent and rates	9,159	8,047
IT and computing	7,478	3,471
Repairs and renewals	<u>1,300</u>	<u>167</u>
	24,918	18,256
Governance costs		
Sundries	395	101
Bookkeeping	615	758
Legal and professional	305	645
Independent examiner's fees	<u>1,380</u>	<u>1,320</u>
	<u>2,695</u>	<u>2,824</u>
Total resources expended	<u>273,976</u>	<u>190,453</u>
Net (expenditure)/income	<u>(4,022)</u>	<u>72,665</u>

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