

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
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 2024**

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ASSOCIATION OF CARERS

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2024

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 Susan Hammett (Appointed 26/09/2023) Guy Barker (Appointed 29/09/2023)
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 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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

The objective of the charity are to provide Volunteer led services to support unpaid Carers in East Sussex. A Carer is a relative, partner or friend, of any age, who provides essential care or support to someone who is disabled whether through mental or physical ill health, learning disability or frailty.

There are many reasons why caring for someone else leaves the Carer needing support:

- Caring reduces the physical and mental health and wellbeing of many Carers.
- Caring may lead to poverty, with many Carers needing to give up work to care, or to manage on benefits.
- Caring often impacts on Carers' ability to sustain employment, friendships, and hobbies.
- Many Carers face isolation and loneliness.

Our Mission

Supporting unpaid Carers in East Sussex to continue in their caring role by providing free, high quality, Volunteer-led services that encourage independence and reduce isolation.

Our Vision

Enabling Carers throughout East Sussex to have access to free, high quality, Volunteer-led support services.

The charity's current strategic plan aligns with the mission and aims of the charity and highlights three key areas of priority.

Priority 1

Developing our Services

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.

Priority 2

Improving our Governance, Finance and HR

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

Priority 3

Making an Impact with our Communications and Fundraising

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Our Services

Respite with Befriending

Our Respite and Befriending service gives Carers the opportunity to have some time to themselves, usually three hours each week, on the same day, at the same time.

By having a regular, set time, Carers can look forward to their break and plan what to do with the time. The service also benefits the person that is being looked after, providing them the opportunity to spend time with a Volunteer who may have similar interests and experiences.

Our Volunteers are thoroughly vetted and carefully matched to help establish a long-term befriending relationship with the cared for person. Once we have identified a Volunteer, they are able to continue going to see the same people each week for as long as the Carer needs the service, and the Volunteer is able to provide the support.

To be eligible for the service, the Carer needs to be over 18 and providing substantial levels of care. Our Volunteers are not able to provide personal care, so the person that is being looked after needs to be independent of personal needs.

We take referrals directly from Carers or family members as well as a range of professional organisations.

Throughout the year 2023 - 2024 approximately 4300 Volunteer Respite visits took place.

In addition to the Volunteer-led respite service, the charity is funded until March 2025 for two paid staff members who provide Carers with a respite break. These staff members visit two to three homes per day to give Carers a break from their caring roles. These staff members are called Carers' community workers, often referred to as CCWs.

Throughout the year 2023 - 2024 approximately 1,200 CCW led Respite visits took place.

Respite for Healthcare

The Respite for Healthcare service entitles Carers to extra visits from a Volunteer in addition to their free weekly respite service, this enables them the opportunity to look after their own health and well-being.

The service is available in the following circumstances:

Carers have a healthcare appointment such as visiting the GP, dentist, outpatient, or treatment such as physiotherapy or counselling.

Carers wish to attend training courses to help them in their caring role, such as dementia training or moving & handling.

Throughout the year 2023 - 2024 161 hours of Respite for healthcare hours were provided to Carers.

Talk & Support

This 6-month service allows Carers to discuss their caring role in confidence over the telephone with one of our trained Volunteers. This service aims to reduce social isolation and give Carers the opportunity to get things off their chest.

Throughout the year 2023 - 2024 2,208 Talk and support calls were made by our Volunteers

Counselling service

We work in partnership with Counselling Plus to enable Carers up to 6 sessions of counselling that is provided over the telephone by a trained counsellor. This is often valuable to those who have been bereaved.

Throughout the year 2023 - 2024 75 hours of counselling support was provided to Carers

SCIPRR - Supporting Carers Identify & Plan Residential Respite

This bespoke service helps a Carer to find suitable residential respite accommodation for their loved one. It could be for a short break or for longer-term care.

Throughout the year 2023 - 2024 7 Carers were supported with the SCIPRR service

Computer Help at Home service

This service is where a Volunteer teaches a Carer how to use the Carers' own technical equipment in their own home in ways that will support them in their caring role.

The computer help at home service gives Carers up to 6 one-to-one training sessions of support. Our Volunteers can help with laptops, tablets, mobile phones, Alexa equipment, ring doorbells, smart watches and much more.

Training could include learning how to book GP appointments, facetimeing, using Zoom, ordering online prescriptions, setting up home security systems/ cameras, online shopping and downloading useful apps such as Ringo parking, and NHS apps.

Throughout the year 2023-2024, approximately 1,600 hours of technological support were provided to Carers

Carers Cafés

Our monthly cafés provide a range of activities for Carers and the people they look after.

Activities may include hand massages, arts and crafts, music, and games. The cafés are a safe space for Carers to connect with others who understand the challenges they face.

The cafés are facilitated by 2 staff members and a few regular Volunteers who if required will spend time with the person being cared for so the Carer can socialise.

The Association of Carers run two cafés a month- one in New Haven and one in Bexhill.

Throughout the year 2023 - 2024 the charity facilitated 24 Carers cafés.

Lunch Clubs

Lunch clubs give Carers and the people they care for the opportunity to enjoy a meal in a relaxed and informal setting. We hold 2 lunches a month in pubs across St Leonards on sea and in the Rother area.

Throughout the year 2023 - 2024 the charity facilitated 24 Lunch clubs.

Online social sessions

We offer 2 sessions per month via the Zoom or Teams platforms. At each session, Carers are be invited to partake in activities such as Bingo, Quizzes, crafts, or even just for a good chat.

Throughout the year 2023 - 2024 the charity facilitated 20 online sessions.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Impact analysis

Through regular reviews Carers tell us about the impact Association of Carers has made on their lives. Here are a few examples of the feedback we receive about our services:

"Over the last few months my Volunteer has been a complete lifeline during a difficult and tumultuous period. She's taken the unpredictable and high stress situation in her stride and consistently gone above and beyond to find times to stay connected. I wouldn't have made it through without her calm voice, warmth, encouragement, and good humour. I think she's amazing and deserves all the recognition she can get! She's just been so kind and understanding and never judged me for what is a chaotic life despite my best efforts. She's given me so much confidence going forwards and now I've finally got a care package for mum, it's her belief in me that gives me the confidence to restart my own life, no matter how difficult and scary that feels."

"My Volunteer is always on time, very kind and attentive to my mother, she offered to visit my mother in hospital last January and kept in touch enquiring about her recovery, she was extremely supportive during my divorce, always cheerful, has a wealth of local knowledge. My Mother enjoys her company and so looks forward to her visits. It was our great pleasure being introduced to my Volunteer".

"My Volunteer is lovely, and I am very impressed with her social skills. When she came, I was not having a good day and I was worried about leaving him. However, when I came home, he was happily chatting with my Volunteer, and he said that he had had a lovely time and was looking forward to her coming again. I was able to attend my U3VA meeting without worrying about J. My Volunteer is happy to be flexible with visit so that we can have a weekly visit. Thank you so much for sending her our way".

"I just wondered if you could pass a big thank you to my Volunteer, who comes to see Mum. We are trying to organise for Mum to go into respite so that Dad can have a break and she has been quite resistant to the idea. Dad said that the volunteer was so helpful in talking to Mum about it and making her feel more positive. Please say a big thank you her and for all she does in her visits. Thank you to you too for organizing it!! We really appreciate the support as a family".

Our Volunteers

Our Volunteers work in a wide variety of roles to support Carers who use our services.

We pride ourselves on being an approachable, friendly, and personable organisation and will do our best to make the Volunteering experience as rewarding as possible.

We have a dedicated Volunteer Coordinator, who is responsible for recruiting, training, and supporting all Volunteers. 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, Mental health sessions, Bereavement session and regular group support sessions. Volunteers are also given the opportunity to contact the office for 1:1 support.

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The dedication and commitment of our Volunteers adds immense value to our organisation and illustrates the huge contribution that Volunteers give to our society. We show our appreciation each year in Volunteers week by holding a thank you Lunch. In 2023 we held 3 lunches - one in Hastings, one in Eastbourne, and one in Uckfield. During these events we awarded Volunteers with long service certificates and one Volunteer received a special recognition plaque.

What our Volunteers say:

"I am absolutely loving my role as a volunteer. I look forward to it every week. I get on so well with them both and feel like I am really getting to know them. I am so grateful for you (The Association of Carers) and having the opportunity to volunteer and being matched with such a great couple."

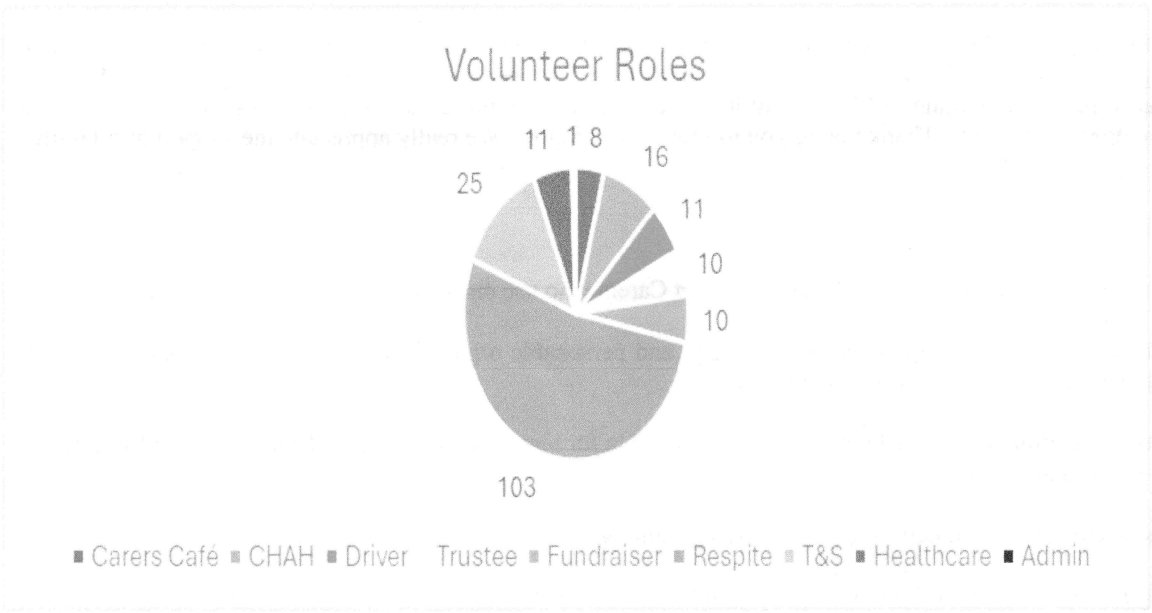
"I have volunteered for AoC for nearly two years, and thoroughly enjoy my role providing respite care. I find it very rewarding to support others and improve their quality of life."

"I am very happy with the match; I'm becoming part of the family."

"The carer appreciates the 3 hrs. I give as he has not had a break for many months."

"It's the best bit of my week we have a such laugh together."

Throughout the year 2023 - 2024 we had a total of 195 active Volunteers in a variety of different roles.



Funding

Throughout 2020/2021 all services were funded via East Sussex County Council and their Strategic partners Care for the Carers.

In October 2023, Care for the Carers assumed responsibility for commissioning the charity's services. This included a full review of the Service Provision Contract, encompassing all the charities current services. The Contract will remain in effect until March 2027.

Currently the CCW service is commissioned and directly funded by East Sussex County council and the funding for this service is due to end in March 2025. The team will be working closely with Care for the Carers to look at other funding streams to align this service with the Service Provision Contract, that ends in March 2027.

Fundraising and Events

We have had another great year of fundraising, with a wonderful amount of support from the local community, individuals, trusts, and foundations.

We would like to thank the following organisations and clubs for their donations in the past year:

Santander bank
Bexhill 100
Hastings Winkle club
Hastings round table
Peacehaven town council
Magdalen and lasher
Eastbourne lottery
Much loved
St Leonards rotary club
Seaford rotary club
Brede Women's Institute
MG classic car club of Rother
Bates Green Garden
British Lawn mower racing association

Each year the charity organises and pays for 3 Christmas meals for the Carers, the people they care for and our Volunteers. These meals are held in Eastbourne, Hastings, and Uckfield. To help support the cost of these meals a Christmas Raffle is held. Prizes are donated from local businesses in East Sussex. In 2023 the raffle raised over £2000 towards the cost of providing these meals.

We would also like to take this opportunity to thank our many individual donors. Every penny raised and donated makes a real difference to the lives of Carers.

ASSOCIATION OF CARERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Events

Events are held throughout the year to help to raise the profile of the charity and to assist with funding towards events and activities for Carers and Volunteers.

Events held:

24/04/2023 - Beefeater pub quiz
01/05/2023 - 50 Miles in May sponsored walk
24/05/2023 - Bates Green Garden takeover
05/06/2023 - The Langham Eastbourne Volunteer Thank you lunch
06/06/2023 - The Highlands Inn Thank you lunch
07/07/2023 - Hastings college Volunteer Thank you lunch
08/06/2023 - Sainsburys supermarket stand
22/07/2023 - Summer market
28/08/2023 - Bexhill 100 stand
08/10/2024 - Bull Inn pub quiz
13/11/2023 - Santander Eastbourne stand for a full week
26/11/2023 - Beefeater pub quiz
27/11/2023 - Santander Hastings stand for a full week
05/12/2023 - The Langham Christmas meal
06/12/2024 - The Hastings Christmas meal
18/12/2024 - The Eastbourne Christmas meal
13/12/2023 - Broad Oak pub quiz
28/02/2024 - The Langham hotel lunch and entertainment

Association of Carers aim to maintain a high organisational profile by raising the profile of Carers within the local community.

Throughout 2023-2024, the team diligently raised the Association of Carers' profile. This involved increased media coverage, hosting events, attending networking meetings, and delivering talks. The team consistently participated in meetings of the Dementia Action Alliance, the Carers VCS network, the East Sussex Safeguarding Network, and many other relevant groups.

Our social media platforms served a dual purpose: promoting our events and advocating for the needs of unpaid carers in East Sussex. We've seen a steady growth in our reach, attracting a more diverse range of Carers and Volunteers.

The team utilized traditional print media and shared stories of unpaid Carers through articles and leveraging paid advertisements for Volunteer recruitment.

There were 2 highly successful targeted Royal Mail leaflet drops in Seaford and in Bexhill that significantly contributed to our Volunteer recruitment efforts.

Each month, our Events and Marketing Coordinator creates an e-Newsletter distributed to all Carers, Volunteers, and local VCS partners. The newsletter features upcoming events, updates on national initiatives, along with quizzes, recipes, and engaging photos.

During the year 2023-2024, the charity introduced new branding. Carers themselves selected the logo through an online vote. In January 2024 coinciding with the branding refresh, the charity launched the newly designed website.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Reserves policy

The charity's reserves policy relates to its general (unrestricted) funds which are freely available to be used for any or all the purposes of the charity. The Association of Carers are aware that it is crucial to ensure there are sufficient reserves to tide the organisation over if the main funding stream was ever withdrawn. In this instance the reserves act as a safety net until further fundraising is sought, or to allow the charity to close, whilst meeting its obligation to staff and service users. The Association of Carers is currently dependent on statutory funding sources for a large majority of its income to sustain its activities, changes in Government and/or Government policy and reductions in funding could result in the Association of Carers being unable to continue operating. This means that if there were to be a larger gap in the charity's sources of income it is likely that the charity would need to cease operating. To avoid closure, if funding difficulties were to happen, the Trustee board has agreed to keep a certain level of financial reserves to ensure that main operations can continue for a minimum of 6 months.

The main concerns of the Trustee board are to ensure:

- That staff can continue working, primarily to secure new funding
- That members/service users are supported to move on to other services

The reserves should be built up from the unrestricted income. The level of reserves should be calculated and monitored every 12 months by the Charity Manager and Trustee board.

The Trustees have reviewed the reserves policy and made amendments to ensure reserves continue to be set at an appropriate amount. This review takes into account the ever-changing, uncertain external financial landscape, and also responds to a larger than usual level of reserves that built up over the pandemic period due to being unable to deliver planned face to face activities. The policy also sets out our plans for utilising reserve funds to enable the introduction of further support opportunities for Carers, linking to our overall strategy.

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 aims 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 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 affect the reserves funding policy.

The capacity building project has so far been utilised to enable staff to relocate to a new office in St Leonards on sea. The new location has proved to be beneficial to local Carers and Volunteers who have visited the office to enquire about the services offered. The office is based on a main road and is on a major bus route ensuring it's visibility to the general public.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The charity has also utilized the designated capacity fund to create a new website. The main aim of the website was to be inclusive and easily assessable to use on any technical devise. Users can access online forms to become members, refer themselves or others or to become a Volunteer. The new site has been designed to generate an increased volume of traffic and be an everyday tool for the Team to use. The site also offers a range of useful information for Carers, professionals, and supporters including links to other relevant websites.

The Trustees

Methods of Appointment or Election of Trustees:

- Existing Trustees can appoint new Trustees to fill vacancies or add to their number.
- Newly appointed Trustees by existing Trustees hold office temporarily until the next annual general meeting.
- Reappointment for a full term happens at the annual general meeting.

Election at Annual General Meeting:

- One-third of Trustees are required to retire and are eligible to be re-election at each annual general meeting.

Induction and Training Policies for Trustees:

Our induction process for new Trustees, includes:

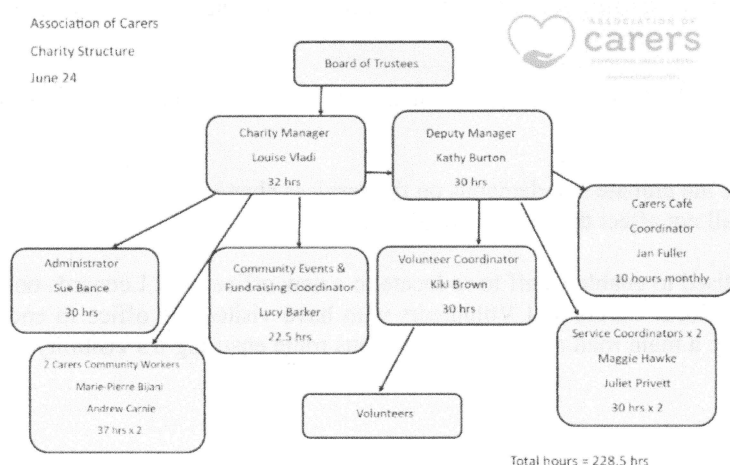
- Briefing on legal obligations related to charity and company law.
- Information on committee structure and decision-making processes.
- Overview of the charity's Strategic Plan and recent financial performance.
- Encouragement to attend external training events.
- Meetings with the Management team to understand the charity's work better.

This approach ensures Trustees have a solid understanding of their roles and responsibilities before taking office and provides opportunities for ongoing development.

The Team and Organisational structure

The board of Trustees administer the charity with the appointment of the Charity Manager, who has delegated authority to manage the day-to-day operations of the charity. The charity's senior management team is comprised of the Charity Manager and a Deputy Manager.

In 2023 - 2024 the Team consisted of 10 staff, working a total of 288.5 hours per week.



**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks. The Board recognises that the principal risk to the organisation is its reliance on one major source of income. To mitigate this risk, additional hours are being offered to Marketing and Fundraising to try to increase the small grants and donations the charity gets and to look at additional funding to support the CCW role going forward. This new role will commence in June 2024 and will be a fixed position for a year.

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 2023 -2024, via virtual platforms and in person.
- All meetings were minuted

Approved by order of the board of trustees on 27/9/2024 and signed on its behalf by:



Mr C A Whitehead - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASSOCIATION OF CARERS

Independent examiner's report to the trustees of Association of Carers

I report to the charity trustees on my examination of the accounts of Association of Carers (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Deborah A Hargreaves

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

Date: 28/9/2024

ASSOCIATION OF CARERS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,090	10,452	15,542	20,733
Charitable activities					
Support of carers		53,617	256,027	309,644	247,867
Investment income	2	<u>7,491</u>	<u>-</u>	<u>7,491</u>	<u>1,354</u>
Total		<u>66,198</u>	<u>266,479</u>	<u>332,677</u>	<u>269,954</u>
EXPENDITURE ON					
Raising funds		-	-	-	60
Charitable activities					
Support of carers		81,472	227,177	308,649	273,561
Other		<u>2,904</u>	<u>629</u>	<u>3,533</u>	<u>355</u>
Total		<u>84,376</u>	<u>227,806</u>	<u>312,182</u>	<u>273,976</u>
Net gains/(losses) on investments		<u>(10,332)</u>	<u>-</u>	<u>(10,332)</u>	<u>-</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	<u>(28,510)</u> <u>8,879</u>	<u>38,673</u> <u>(8,879)</u>	<u>10,163</u> <u>-</u>	<u>(4,022)</u> <u>-</u>
Net movement in funds		(19,631)	29,794	10,163	(4,022)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>255,309</u>	<u>241,813</u>	<u>497,122</u>	<u>501,144</u>
TOTAL FUNDS CARRIED FORWARD		<u>235,678</u>	<u>271,607</u>	<u>507,285</u>	<u>497,122</u>

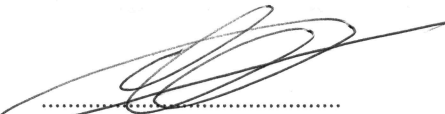
The notes form part of these financial statements

ASSOCIATION OF CARERS

STATEMENT OF FINANCIAL POSITION 31 MARCH 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Intangible assets	6	4,748	-
Tangible assets	7	<u>2,399</u>	<u>710</u>
		7,147	710
CURRENT ASSETS			
Debtors	8	17,522	30,512
Prepayments and accrued income		-	1
Cash at bank and in hand		<u>489,420</u>	<u>471,013</u>
		506,942	501,526
CREDITORS			
Amounts falling due within one year	9	(6,804)	(5,114)
NET CURRENT ASSETS		<u>500,138</u>	<u>496,412</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		507,285	497,122
NET ASSETS		<u>507,285</u>	<u>497,122</u>
FUNDS	11		
Unrestricted funds		235,678	255,309
Restricted funds		<u>271,607</u>	<u>241,813</u>
TOTAL FUNDS		<u>507,285</u>	<u>497,122</u>

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


.....
Mr C A Whitehead - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	<u>7,491</u>	<u>1,354</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	<u>236,081</u>	<u>211,431</u>
	<u>236,081</u>	<u>211,431</u>

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

	2024	2023
	10	9
Support of carers	<u>10</u>	<u>9</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	14,472	6,261	20,733
Charitable activities			
Support of carers	39,569	208,298	247,867
Investment income	<u>1,354</u>	<u>-</u>	<u>1,354</u>
Total	<u>55,395</u>	<u>214,559</u>	<u>269,954</u>
EXPENDITURE ON			
Raising funds	-	60	60
Charitable activities			
Support of carers	53,952	219,609	273,561
Other	-	355	355

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	<u>53,952</u>	<u>220,024</u>	<u>273,976</u>
NET INCOME/(EXPENDITURE)	1,443	(5,465)	(4,022)
Transfers between funds	<u>(3,014)</u>	<u>3,014</u>	<u>-</u>
Net movement in funds	(1,571)	(2,451)	(4,022)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>256,880</u>	<u>244,264</u>	<u>501,144</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>255,309</u></u>	<u><u>241,813</u></u>	<u><u>497,122</u></u>

6. INTANGIBLE FIXED ASSETS

	Computer software £
Cost	
Additions	<u>7,653</u>
Amortisation	
Charge for year	<u>2,905</u>
Net book value	
At 31 March 2024	<u><u>4,748</u></u>
At 31 March 2023	<u><u>-</u></u>

ASSOCIATION OF CARERS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
Cost			
At 1 April 2023	10,973	1,065	12,038
Additions	<u>1,150</u>	<u>1,167</u>	<u>2,317</u>
At 31 March 2024	<u>12,123</u>	<u>2,232</u>	<u>14,355</u>
Depreciation			
At 1 April 2023	10,973	355	11,328
Charge for year	<u>226</u>	<u>402</u>	<u>628</u>
At 31 March 2024	<u>11,199</u>	<u>757</u>	<u>11,956</u>
Net book value			
At 31 March 2024	<u>924</u>	<u>1,475</u>	<u>2,399</u>
At 31 March 2023	<u>-</u>	<u>710</u>	<u>710</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	-	10,332
Prepayments and accrued income	<u>17,522</u>	<u>20,180</u>
	<u>17,522</u>	<u>30,512</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	5,394	3,794
Accruals and deferred income	<u>1,410</u>	<u>1,320</u>
	<u>6,804</u>	<u>5,114</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	5,898	1,249	7,147	710
Current assets	235,174	271,768	506,942	501,526
Current liabilities	<u>(5,394)</u>	<u>(1,410)</u>	<u>(6,804)</u>	<u>(5,114)</u>
	<u>235,678</u>	<u>271,607</u>	<u>507,285</u>	<u>497,122</u>

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	247,809	(17,977)	-	229,832
Designated Fund - Lease	<u>7,500</u>	<u>(10,533)</u>	<u>8,879</u>	<u>5,846</u>
	255,309	(28,510)	8,879	235,678
Restricted funds				
Computer Help at Home	10,266	6,359	-	16,625
Talk and Support	28,379	4,962	-	33,341
Respite East Sussex	189,322	16,901	-	206,223
Carers Companions	<u>13,846</u>	<u>10,451</u>	<u>(8,879)</u>	<u>15,418</u>
	<u>241,813</u>	<u>38,673</u>	<u>(8,879)</u>	<u>271,607</u>
TOTAL FUNDS	<u>497,122</u>	<u>10,163</u>	<u>-</u>	<u>507,285</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	66,198	(73,843)	(10,332)	(17,977)
Designated Fund - Lease	<u>-</u>	<u>(10,533)</u>	<u>-</u>	<u>(10,533)</u>
	66,198	(84,376)	(10,332)	(28,510)
Restricted funds				
Computer Help at Home	6,359	-	-	6,359
Talk and Support	4,962	-	-	4,962
Respite East Sussex	244,707	(227,806)	-	16,901
Carers Companions	<u>10,451</u>	<u>-</u>	<u>-</u>	<u>10,451</u>
	<u>266,479</u>	<u>(227,806)</u>	<u>-</u>	<u>38,673</u>
TOTAL FUNDS	<u>332,677</u>	<u>(312,182)</u>	<u>(10,332)</u>	<u>10,163</u>

ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for 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>-</u>	<u>-</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	<u>-</u>	<u>(3,014)</u>	<u>3,014</u>	<u>-</u>
	<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>

Comparative 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	<u>1</u>	<u>(3,015)</u>	<u>(3,014)</u>
	<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>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	249,378	(16,532)	(3,014)	229,832
Designated Fund - Lease	<u>7,500</u>	<u>(10,533)</u>	<u>8,879</u>	<u>5,846</u>
	256,878	(27,065)	5,865	235,678
Restricted funds				
Computer Help at Home	13,197	3,428	-	16,625
Talk and Support	30,519	2,822	-	33,341
Respite East Sussex	192,963	13,260	-	206,223
Carers Companions	7,587	16,710	(8,879)	15,418
Carers Cafe	<u>-</u>	<u>(3,014)</u>	<u>3,014</u>	<u>-</u>
	<u>244,266</u>	<u>33,206</u>	<u>(5,865)</u>	<u>271,607</u>
TOTAL FUNDS	<u>501,144</u>	<u>6,141</u>	<u>-</u>	<u>507,285</u>

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	121,593	(127,793)	(10,332)	(16,532)
Designated Fund - Lease	<u>-</u>	<u>(10,533)</u>	<u>-</u>	<u>(10,533)</u>
	121,593	(138,326)	(10,332)	(27,065)
Restricted funds				
Computer Help at Home	15,011	(11,583)	-	3,428
Talk and Support	11,168	(8,346)	-	2,822
Respite East Sussex	438,148	(424,888)	-	13,260
Carers Companions	16,710	-	-	16,710
Carers Cafe	<u>1</u>	<u>(3,015)</u>	<u>-</u>	<u>(3,014)</u>
	<u>481,038</u>	<u>(447,832)</u>	<u>-</u>	<u>33,206</u>
TOTAL FUNDS	<u>602,631</u>	<u>(586,158)</u>	<u>(10,332)</u>	<u>6,141</u>

12. 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 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received (including Gift Aid Tax refunded)	15,542	15,648
Legacies	-	5,085
	<u>15,542</u>	<u>20,733</u>
Investment income		
Bank interest receivable	7,491	1,354
Charitable activities		
Fundraising events	10,678	790
Other income	74	2,316
Grants	<u>298,892</u>	<u>244,761</u>
	<u>309,644</u>	<u>247,867</u>
Total incoming resources	332,677	269,954
EXPENDITURE		
Charitable activities		
Wages	236,081	211,431
Light and heat	1,806	-
Staff travel and training	17,598	16,052
Publicity and promotions	2,611	-
Volunteer travel and training	12,050	17,937
Other professional fees	<u>4,176</u>	<u>495</u>
	<u>274,322</u>	<u>245,915</u>
Other		
Amortisation of intangible fixed assets	2,905	-
Depreciation of tangible fixed assets	<u>628</u>	<u>355</u>
	<u>3,533</u>	<u>355</u>
Support costs		
Finance		
Bank charges	102	93
Other		
Insurance	1,875	1,560
Carried forward	<u>1,875</u>	<u>1,560</u>

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ASSOCIATION OF CARERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Other		
Brought forward	1,875	1,560
Telephone	2,777	2,635
Postage and stationery	1,605	2,786
Rent and rates	11,100	9,159
IT and computing	5,948	7,478
Repairs and renewals	<u>8,766</u>	<u>1,300</u>
	32,071	24,918
Governance costs		
Sundries	654	395
Bookkeeping	-	615
Legal and professional	-	305
Independent examiner's fees	<u>1,500</u>	<u>1,380</u>
	<u>2,154</u>	<u>2,695</u>
Total resources expended	<u>312,182</u>	<u>273,976</u>
Net income/(expenditure) before gains and losses	20,495	(4,022)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(10,332)</u>	<u>-</u>
Net income/(expenditure)	<u>10,163</u>	<u>(4,022)</u>

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