

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
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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## ASSOCIATION OF CARERS

### REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2025

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<b>Registered Charity number</b>	1159551
<b>Principal address</b>	104 Sedlescombe Road North St. Leonards-on-Sea East Sussex TN37 7EN
<b>Trustees</b>	C Whitehead L Witten A Thomas J H T Piper R Service (resigned 26/06/2025) L Apps G Scollay (resigned 05/08/2025) S Hammett G Barker (resigned 07/01/2025)
<b>Independent Examiners</b>	Acuity Professional Partnership LLP Chartered Accountants & Tax Advisers Unit 2.02 High Weald House Glovers End Bexhill East Sussex TN39 5ES
<b>Bankers</b>	Barclays Bank PLC Queens Road Hastings East Sussex

## **ASSOCIATION OF CARERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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.

## **ASSOCIATION OF CARERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **ACHIEVEMENTS 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.

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.

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

Throughout the year 2024 - 2025 approximately 4,695 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 2024 - 2025 approximately 1,210 CCW led Respite visits took place.

##### **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 2024-25 - 37 individual Carers were supported with a weekly call

## **ASSOCIATION OF CARERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **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 2024-25 - 30 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. This can be as simple as talking to a Carer about the different options available or by providing them with a directory of approved services produced by East Sussex County Council.

#### **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.

This service is ever evolving, and the types of support change as new systems, technology and communication preferences change. In recent years staff have also been proving this support in our office, at our Carers Cafes or over the telephone.

Throughout the year 2024-25 the charity provided over 700 hours of tech support.

#### **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 Newsagent and one in Bexhill.

Throughout the year 2024-25 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 2024-25 the charity facilitated 24 Lunch clubs.

## **ASSOCIATION OF CARERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Online social sessions**

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

Throughout the year 2024-25 the charity facilitated 20 online sessions.

#### **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:

"I just wanted to say thank you so much for everything - the Association of Carers is a wonderful organisation, having those breaks was so incredibly useful for me. Please pass on my thanks to L who was very good and patient with Mum."

"She is a godsend - lovely person. Get on like a house on fire. Rings every Thursday before coming and then comes out and reads and talks to M. Always addresses M when she comes which is so important."

"My Volunteer is lovely, and I am very impressed with her social skills. When she came, J 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".

"You are a perfect organisation, can't compare".

## **ASSOCIATION OF CARERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **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.

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 2024 we held 2 thankyou lunches - one in Battle and another in Eastbourne. During these events we awarded Volunteers with long service certificates and one Volunteer received a special recognition plaque.

#### **What our Volunteers say:**

""I started volunteering as I was at a low point in my life, and I decided that maybe volunteering would help with my mental health.

My first few matches were with elderly people. I loved chatting about everyday life, their past experiences, having a cup of tea together and best of all their faces light up when I went for my weekly visit.



## **ASSOCIATION OF CARERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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Then I was matched up with a young gentleman who had a learning disability. It opened a whole new world to me. I felt as though I had found my calling. I was looking for a new job and applied for a role as a support worker for adults with autism and challenging behaviour. That was nearly 3 years ago, and I have never felt so happy and settled in a job before.

When I needed to be matched with a new family, I specifically asked for a young adult with a learning disability and that's when I met T and her family. I felt an instant connection to T. We have so much fun. T usually plans what she wants us to do each time I visit, and her mum sets it up for us. It can be painting pebbles they have found on the beach, cutting out pizza shaped card and colouring them in ready for T's birthday pizza party, making Christmas decorations or playing games together. T likes to make me a mug of hot chocolate and mum often buys us a packet of biscuits to share. My favourite activity is to catch the bus into town with T where we meet up with one of her friends at a cafe.

It gives me a warm feeling volunteering with T, and I look forward to visiting each week. Apart from giving her family a break visiting T has made me feel as I'm doing something worthwhile in my life."

Throughout the year 2024-25 we had a total of 153 active Volunteers in a variety of different roles.

#### **Funding**

Throughout 2024-25 all services were funded via East Sussex County Council and their Strategic partners Care for the Carers.

The CCW service which was directly funded by East Sussex County council ended on 31st March 2025. Due to the service providing a much-needed support to so many carers, after careful consideration the Trustees agreed to support 50% of the service cost from the charity's reserves until September 2027. The remainder of the required funds have been secured by a variety of different funders including, Care for the Carers, Sussex Community Foundation Trust, Chalk Cliff Trust, D'Oyly Carte Charitable Trust and Wealden Council. These funds have various funding timeframes, so the charity will look to include continued fundraising as part of the ongoing fundraising strategy planning.

#### **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 also like to take this opportunity to thank our many individual donors. Those that purchased raffle tickets, or attended events etc. 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 2025**

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#### **Events**

In 2024, the charity delivered a wide range of fundraising and community events, from fashion shows, quizzes, and raffles to fetes, markets, and seasonal activities. These events successfully raised funds, promoted our services, encouraged Volunteer recruitment, and strengthened connections with Carers, their families, and the wider community. Engagement ranged from small, intimate gatherings to large-scale public events, all contributing to raising the charity's profile and supporting our work throughout the year.

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

Throughout 2024-25, 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.

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.

## **ASSOCIATION OF CARERS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

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#### **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 9 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**

##### **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.

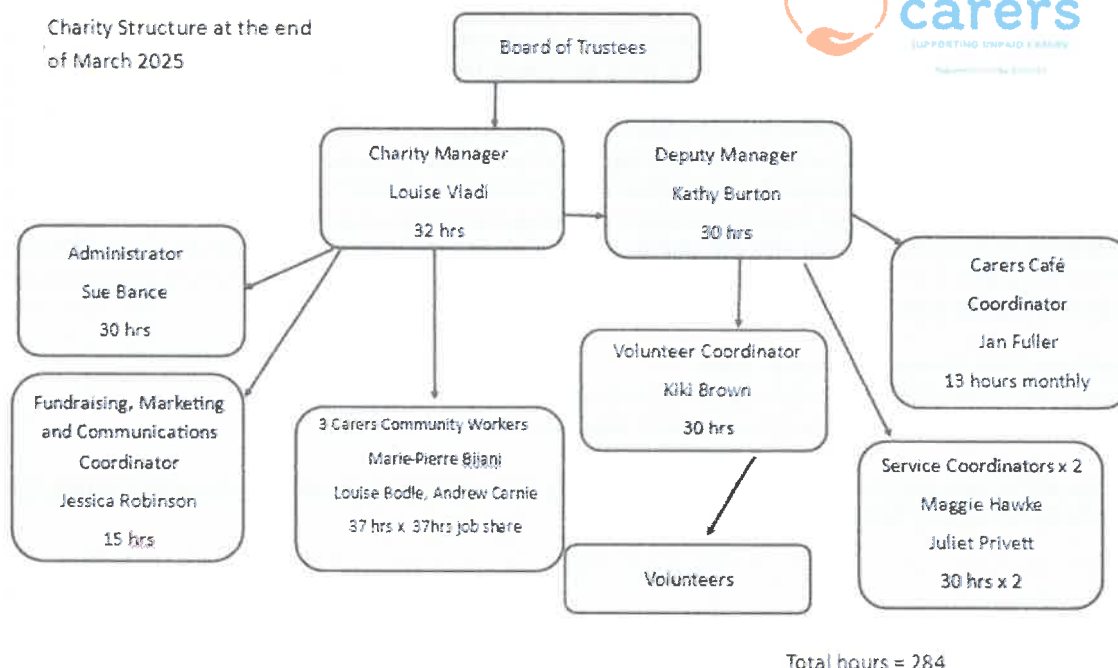
At the end of March 2025, the Team consisted of 11 staff, working a total of 284 hours per week.

## ASSOCIATION OF CARERS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Association of Carers

Charity Structure at the end  
of March 2025



### 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, the board have decided to continue funding the Fundraising and communications role for another 12 months.

### Plan for the Year Ahead

The funders that have been secured for the CCW role require the service to be sustainable after their funding is complete. This is best achieved by having the number and quality of Volunteers to be able to take on traditional CCW sits, either now or as the funding reduces.

Therefore, the focus will be on securing funds to increase Volunteer recruitment to address the already high numbers of Carers on the waiting list, as well as supporting the need for sustainability of CCW respite in the coming years.

Activity will also centre around generating unrestricted income, which can help us to be flexible in where funding is spent and help support any future CCW funding that we may need to contribute. This will be done through continuing with a programme of events and community lotteries, as well as increasing regular donors through direct fundraising campaigns.

## ASSOCIATION OF CARERS

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 .....31/9/25..... and signed on its behalf by:

  
.....  
M. C. A. Whitehead - Trustee

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

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### 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 2025.

### 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: 30/9/2025

# ASSOCIATION OF CARERS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,691	3,974	9,665	15,542
<b>Charitable activities</b>					
Support of carers		76,515	252,651	329,166	309,644
Investment income	2	<u>9,697</u>	<u>-</u>	<u>9,697</u>	<u>7,491</u>
<b>Total</b>		<u>91,903</u>	<u>256,625</u>	<u>348,528</u>	<u>332,677</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Support of carers		74,016	250,555	324,571	308,649
Other		<u>1,760</u>	<u>1,187</u>	<u>2,947</u>	<u>3,533</u>
<b>Total</b>		<u>75,776</u>	<u>251,742</u>	<u>327,518</u>	<u>312,182</u>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,332)</u>
<b>NET INCOME</b>		16,127	4,883	21,010	10,163
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>235,678</u>	<u>271,607</u>	<u>507,285</u>	<u>497,122</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>251,805</u>	<u>276,490</u>	<u>528,295</u>	<u>507,285</u>

The notes form part of these financial statements

# ASSOCIATION OF CARERS

## STATEMENT OF FINANCIAL POSITION 31 MARCH 2025

		2025 £	2024 £
<b>FIXED ASSETS</b>	<b>Notes</b>		
Intangible assets	6	2,988	4,748
Tangible assets	7	<u>2,034</u>	<u>2,399</u>
		5,022	7,147
<b>CURRENT ASSETS</b>			
Debtors	8	20,985	17,522
Prepayments and accrued income		-	-
Cash at bank and in hand		<u>524,722</u>	<u>489,420</u>
		545,707	506,942
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(22,434)</u>	<u>(6,804)</u>
<b>NET CURRENT ASSETS</b>		<u>523,273</u>	<u>500,138</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>528,295</u>	<u>507,285</u>
<b>NET ASSETS</b>		<u>528,295</u>	<u>507,285</u>
<b>FUNDS</b>	11		
Unrestricted funds		251,805	235,678
Restricted funds		<u>276,490</u>	<u>271,607</u>
<b>TOTAL FUNDS</b>		<u>528,295</u>	<u>507,285</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



**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 2025

### 2. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest receivable	<u>9,697</u>	<u>7,491</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

### 4. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	<u>264,564</u>	<u>236,081</u>
	<u>264,564</u>	<u>236,081</u>

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

	2025	2024
	11	10
Support of carers	<u>11</u>	<u>10</u>

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

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,090	10,452	15,542
<b>Charitable activities</b>			
Support of carers	53,617	256,027	309,644
Investment income	<u>7,491</u>	<u>-</u>	<u>7,491</u>
<b>Total</b>	<u>66,198</u>	<u>266,479</u>	<u>332,677</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support of carers	81,472	227,177	308,649
Other	<u>2,905</u>	<u>628</u>	<u>3,533</u>
<b>Total</b>	<u>84,377</u>	<u>227,805</u>	<u>312,182</u>

• **ASSOCIATION OF CARERS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Net gains/(losses) on investments	<u>(10,332)</u>	<u>-</u>	<u>(10,332)</u>
<b>NET INCOME/(EXPENDITURE)</b>	(28,511)	38,674	10,163
<b>Transfers between funds</b>	<u>8,879</u>	<u>(8,879)</u>	<u>-</u>
<b>Net movement in funds</b>	(19,632)	29,795	10,163
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>255,309</u>	<u>241,813</u>	<u>497,122</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>235,677</u>	<u>271,608</u>	<u>507,285</u>

**6. INTANGIBLE FIXED ASSETS**

	Computer software £
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	<u>7,653</u>
<b>Amortisation</b>	
At 1 April 2024	2,905
Charge for year	<u>1,760</u>
At 31 March 2025	<u>4,665</u>
<b>Net book value</b>	
At 31 March 2025	<u>2,988</u>
At 31 March 2024	<u>4,748</u>

ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>Cost</b>			
At 1 April 2024	12,123	2,232	14,355
Additions	-	822	822
At 31 March 2025	12,123	3,054	15,177
<b>Depreciation</b>			
At 1 April 2024	11,199	757	11,956
Charge for year	231	956	1,187
At 31 March 2025	11,430	1,713	13,143
<b>Net book value</b>			
At 31 March 2025	693	1,341	2,034
At 31 March 2024	924	1,475	2,399

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	20,985	17,522

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	5,461	5,394
Accruals and deferred income	16,973	1,410
	22,434	6,804

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	3,907	1,115	5,022	7,147
Current assets	270,871	274,836	545,707	506,942
Current liabilities	(22,973)	539	(22,434)	(6,804)
	251,805	276,490	528,295	507,285

• ASSOCIATION OF CARERS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	229,832	18,085	247,917
Designated Fund - Lease	<u>5,846</u>	<u>(1,958)</u>	<u>3,888</u>
	235,678	16,127	251,805
<b>Restricted funds</b>			
Computer Help at Home	16,625	-	16,625
Talk and Support	33,341	-	33,341
Respite East Sussex	206,223	907	207,130
Carers Companions	<u>15,418</u>	<u>3,976</u>	<u>19,394</u>
	<u>271,607</u>	<u>4,883</u>	<u>276,490</u>
<b>TOTAL FUNDS</b>	<u>507,285</u>	<u>21,010</u>	<u>528,295</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,902	(73,817)	18,085
Designated Fund - Lease	<u>1</u>	<u>(1,959)</u>	<u>(1,958)</u>
	91,903	(75,776)	16,127
<b>Restricted funds</b>			
Respite East Sussex	252,649	(251,742)	907
Carers Companions	<u>3,976</u>	<u>-</u>	<u>3,976</u>
	<u>256,625</u>	<u>(251,742)</u>	<u>4,883</u>
<b>TOTAL FUNDS</b>	<u>348,528</u>	<u>(327,518)</u>	<u>21,010</u>

# ASSOCIATION OF CARERS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 11. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>497,122</u>	<u>10,163</u>	<u>-</u>	<u>507,285</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
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)
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 2025

#### 11. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	247,809	108	-	247,917
Designated Fund - Lease	<u>7,500</u>	<u>(12,491)</u>	<u>8,879</u>	<u>3,888</u>
	255,309	(12,383)	8,879	251,805
<b>Restricted funds</b>				
Computer Help at Home	10,266	6,359	-	16,625
Talk and Support	28,379	4,962	-	33,341
Respite East Sussex	189,322	17,808	-	207,130
Carers Companions	<u>13,846</u>	<u>14,427</u>	<u>(8,879)</u>	<u>19,394</u>
	<u>241,813</u>	<u>43,556</u>	<u>(8,879)</u>	<u>276,490</u>
<b>TOTAL FUNDS</b>	<u>497,122</u>	<u>31,173</u>	<u>-</u>	<u>528,295</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 £
<b>Unrestricted funds</b>				
General fund	158,100	(147,660)	(10,332)	108
Designated Fund - Lease	<u>1</u>	<u>(12,492)</u>	<u>-</u>	<u>(12,491)</u>
	158,101	(160,152)	(10,332)	(12,383)
<b>Restricted funds</b>				
Computer Help at Home	6,359	-	-	6,359
Talk and Support	4,962	-	-	4,962
Respite East Sussex	497,356	(479,548)	-	17,808
Carers Companions	<u>14,427</u>	<u>-</u>	<u>-</u>	<u>14,427</u>
	<u>523,104</u>	<u>(479,548)</u>	<u>-</u>	<u>43,556</u>
<b>TOTAL FUNDS</b>	<u>681,205</u>	<u>(639,700)</u>	<u>(10,332)</u>	<u>31,173</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 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations received (including Gift Aid Tax refunded)	9,665	15,542
<b>Investment income</b>		
Bank interest receivable	9,697	7,491
<b>Charitable activities</b>		
Fundraising events	17,398	10,678
Other income	-	74
Grants	<u>311,768</u>	<u>298,892</u>
	<u>329,166</u>	<u>309,644</u>
<b>Total incoming resources</b>	<b>348,528</b>	<b>332,677</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	264,564	236,081
Light and heat	2,070	1,806
Staff travel and training	15,894	17,598
Publicity and promotions	3,217	2,611
Volunteer travel and training	9,899	12,050
Other professional fees	<u>2,299</u>	<u>4,176</u>
	<b>297,943</b>	<b>274,322</b>
<b>Other</b>		
Amortisation of intangible fixed assets	1,760	2,905
Depreciation of tangible fixed assets	<u>1,187</u>	<u>628</u>
	<b>2,947</b>	<b>3,533</b>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	157	102
<b>Other</b>		
Insurance	2,006	1,875
Carried forward	<b>2,006</b>	<b>1,875</b>

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# ASSOCIATION OF CARERS

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>Other</b>		
Brought forward	2,006	1,875
Telephone	2,231	2,777
Postage and stationery	1,760	1,605
Rent and rates	9,863	11,100
IT and computing	6,510	5,948
Repairs and renewals	<u>1,654</u>	<u>8,766</u>
	24,024	32,071
<b>Governance costs</b>		
Sundries	857	654
Independent examiner's fees	<u>1,590</u>	<u>1,500</u>
	<u>2,447</u>	<u>2,154</u>
Total resources expended	<u>327,518</u>	<u>312,182</u>
<b>Net income before gains and losses</b>	21,010	20,495
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>-</u>	<u>(10,332)</u>
<b>Net income</b>	<u>21,010</u>	<u>10,163</u>

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