

Carers Voice Norfolk and Waveney
Unaudited financial statements
30 June 2021

Carers Voice Norfolk and Waveney

Financial statements

Year ended 30 June 2021

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Carers Voice Norfolk and Waveney

Trustees' annual report

Year ended 30 June 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Carers Voice Norfolk and Waveney
Charity registration number	1162438
Principal office	Wood Farm Itteringham NR11 7BG

The trustees

The trustees who served during the year and at the date of approval were as follows:

Mrs T Sismey (Chair)
Mr J Keeble (Treasurer)
Mrs L Bonshor
Mr D Hughes

Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	National Westminster Bank Plc 2 Tavern Street Ipswich Suffolk IP1 3BD
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Carers Voice Norfolk and Waveney

Trustees' annual report *(continued)*

Year ended 30 June 2021

Objectives and activities

The object of the Charity is to improve the health and well being (where well being means mental and physical health and the ability to live a full and active life) of the lives of unpaid carers throughout the county of Norfolk and Waveney.

Our Vision is to ensure that unpaid carers throughout Norfolk and Waveney are valued, recognised and supported with equal access to a good quality of life that is not prejudiced by their caring role.

The guiding principle that informs what we do is expressed in our mission statement:

Our Mission is to improve the health and wellbeing of all carers in Norfolk and Waveney. Through partnership working we will ensure that the voice of carers is heard and listened to, enabling support and services to be designed and delivered that reflect carers' needs and interests.

Locality Groups - At the core of what we do are the five locality groups where carers meet with those who provide services to have a real voice. These groups cover North Norfolk, South Norfolk, West Norfolk, East Norfolk and Waveney and Norwich and Central Norfolk. These meetings are for Carers and people working with Carers to come together and share information about services and support for Carers. They are an opportunity to identify what could be improved or is working well, and to co-develop solutions to gaps in support.

We have a Norfolk and Waveney strategic partnership where carers work in partnership with commissioners, service providers and other agencies to design and deliver the services that meet the needs of carers. Carers Voice Norfolk and Waveney engaged with Adult Health and Social Care, NHS England, the Norfolk and Waveney Clinical Commissioning Group, Healthwatch Norfolk, Norwich Community Health and Care, Norfolk and Norwich Hospital, James Paget Hospital, Queen Elizabeth Hospital, Caring Together, Norfolk Older People's Strategic Partnership Board, Equal Lives, Opening Doors, Norfolk Carers Partnership, NSFT, WI, Community Action Norfolk, Voluntary Norfolk, Carers Trust, Carers UK, Connects & Co, Suffolk Family Carers, Suffolk County Council, Family Voice, Alzheimers, ME and other organisations and groups to ensure the voice of carers is heard and listened to.

Our volunteers - We are committed to being an organisation of carers not just for carers. We believe that carers (including ex-carers) themselves are the best people to represent the carers' voice. As such we facilitate carers taking part in the following voluntary roles:

- Locality representatives - as the link between Carers Voice Norfolk and Waveney and smaller local carers groups
- Membership of ongoing involvement forums (e.g. in NHS or social care)
- Membership of review oversight body looking at local carer support provision
- Temporary involvement forums (e.g. associated with the commissioning or procurement of a specific public service)
- Carers Voice Norfolk and Waveney structures - including the Board of Trustees
- A volunteer trustee also has the role of Treasurer and manages the organisation's finances jointly with the Chief Officer

We ask that carers who take on these voluntary roles seek to represent the experience and needs of all carers in Norfolk, not just their own experiences.

Carers Voice Norfolk and Waveney

Trustees' annual report *(continued)*

Year ended 30 June 2021

Objectives and activities *(continued)*

Carers Voice Norfolk and Waveney is committed to ensuring that its own understanding of carers needs is up to date and relevant and then to sharing that insight with organisations and individuals whose decisions affect the lives of carers across Norfolk and Waveney. To allow our volunteers and officers to speak authoritatively and compellingly we are committed to gathering and sharing information on an ongoing basis.

Public benefit

The Board of Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

The charity considers that it provides a benefit to the general public by providing an independent voice of carers into the design and delivery of services that support unpaid carers in Norfolk.

Achievements and performance

Carers Voice Norfolk and Waveney entered its sixth year as an independent charity. During this year it continued to be the key partner for the Carers Matter Norfolk (CMN) service which was in its final year of the initial three year contract. Prior to the implementation of the new social impact bond in September 2020 created between Norfolk County Council and Bridges Outcomes Partnership, Carers Voice brought together a co-production group to look at the offer for carers within the new service. Carers had the opportunity to co-produce the advice line, community support and carers breaks as well other services such as the health and wellbeing fund.

Carers Voice has continued to work within the challenges of the Covid-19 pandemic which has impacted so greatly on the health and wellbeing of our carers and their cared for with the huge anxiety faced by so many people throughout the world. Carers Voice contacted all of its members facilitating regular phone and face time contact reaching all of our members, carer-led groups and affected citizens across Norfolk and Waveney.

Carers Voice has been able to support staff to develop a website and engage with Peer support groups during these very challenging times. We have been able to develop our Carers Ambassador role - using the wealth of experience, knowledge and dedication that our carers have to raise the profile of carers and the support they can expect.

The voice of carers, through Carers Voice Norfolk and Waveney, has remained at the heart of Carers Matter Norfolk ensuring that carers are key to the design and delivery of the service and have an equal voice throughout the system. Co-production meetings were established to ensure the Carers Matter Service under the new partnership of Norfolk Carers Partnership successfully reflected the support requested by carers. Carers have continued their active involvement, often through co-chairing, from locality meetings and user involvement groups to the higher level strategic partnerships making proposals and recommendations and evaluating and monitoring the service. Carers are involved in opportunities throughout the service. Once the new service was up and running the Co-production meetings joined with the User Involvement meetings where carers could feedback on the Carers Matter Norfolk Service and have the opportunity to co-develop solutions that flexibly adjust the offer to meet the changing needs of carers. The meetings are attended by the Programme Director for Bridges Outcomes Partnership and the Operational Lead for Carers at Norfolk County Council. Carers are able to focus on specific, detailed issues and to review how previous suggestions have been taken on board. Carers have worked on the Digital Inclusion project, the training packages together with designing the breaks that are offered to carers and the key pieces of information that should be passed onto those who first become or identify themselves as carers. Carers continued to be actively involved in the development of the service giving their voice to ensure that services are designed and delivered according to their changing needs.

Carers Voice Norfolk and Waveney

Trustees' annual report *(continued)*

Year ended 30 June 2021

Achievements and performance *(continued)*

The group grants continued to be decided by a panel of carers giving local carers with their lived experience the ability to assess and award grants to groups of carers. Carers were involved in the evaluation of the Norfolk and Norwich University Hospital Carers Passport and continued to be key members of the hospital strategy forum. Carers on the strategic boards reviewed service performance data, requested changes to and designed operational procedures. They required Carers Matter Norfolk officers to take account of decisions taken, requested presence of and heard directly from practitioners in the service. Carers have contributed to the setting of events and topics, ensuring all agendas are carer led and focusing on prioritising carer needs and issues.

The advent of the pandemic brought untold anxiety and concern to carers, many of whom had to shield and continue to do so for many months. Carers Voice ensured that there were diverse methods of communication with carers, setting up additional virtual meetings for support together with virtual meetings to encompass 'business as usual' for the locality, handbook, respite and co-production meetings for example. We held virtual events instead of physical events for carers week and also provided further events for support for our carers. Our members of staff have worked additional hours to support our carers who have increasingly shared their experience of crises they find themselves in. Although not a direct support service we have widened our capacity to ensure carers receive the support they need. There has been a naturally high level of anxiety and incidence of mental health conditions particularly for those whose cared for are in care homes and other residential accommodation. A high level of peer support has been delivered and valued. Carers stated that they did not know what they would have done without the support of Carers Voice. There has been constant interaction with health and social services to ensure there is as much support in place as possible. Key to this has been disseminating accurate and timely information in diverse and accessible ways. Carers have told us that they value the support and information they have together with the ability to have their voice heard and the assurance that their voice is not only heard but is listened to and acted upon. Strategic links with our partners in Norfolk and Waveney have been essential in order to ensure carers are able to access relevant services.

Carers Voice were key in the distribution of Wellbeing packs, notifying as many carers as possible and actively calling carers to ensure they were aware of their availability. These packs contained PPE equipment as well as some welcome 'pick me up' items. These were hugely appreciated by carers during the pandemic. During lockdown Carers Voice promoted food delivery and access to prescription for carers and kept in contact with carers preventing loneliness and isolation - many of the zoom meetings were a 'lifeline' for carers who felt unable to leave their homes and the peer support was seen as vital during times of crisis. Carers Voice invited Benefits and Direct Payments advisors from Norfolk County Council to attend meetings informing Carers of their rights. Officers from the Clinical Commissioning Group attended meetings during the pandemic to find out from Carers what was working well and what was not working within healthcare and how improvements could be made. The flu jab was widely promoted to carers as was the Covid-19 vaccination ensuring those most vulnerable were protected as quickly as possible.

Carers have been involved in co-producing the Emergency in My Place scheme and monitoring its effectiveness working directly with the Operational Business Lead for Carers at Norfolk County Council. The close links with Adult Social Services were key to ensuring that Carers' concerns could be actioned swiftly despite the background of reduced care packages and lack of respite during the pandemic. Carers Voice have worked with the Norfolk Safeguarding Adults Board to identify and support those experiencing abuse/harm and to co-produce some webinar videos as well as raise awareness of campaigns such as that of Elder Abuse Awareness.

Carers Voice recognises the experience of Carers on hospital discharge and is working with the Discharge to Assess team at Norfolk County Council, the three acute hospitals and Norfolk Community Health and Care to progress this. Carers Voice was approached by the Norfolk and Norwich Hospital to co-produce a Carers Conference to be held virtually during Carers Week in June 2021. This was built on previous co-production work and entailed surveying all of our members and discussing at all of our locality meetings. Key presentations from Carers at the conference were facilitated by Carers Voice with two Carers Voice members and Ambassadors presenting their experiences. 100% of those attending these sessions found them 'invaluable'. Areas of learning were taken forward for professionals.

Carers Voice Norfolk and Waveney

Trustees' annual report *(continued)*

Year ended 30 June 2021

Achievements and performance *(continued)*

During Carers Week Carers Voice organised workshops for carers on creative writing, mindfulness drawing, hand reflexology and laughter yoga together with providing further information on support available for carers. So successful was this that further sessions were held later in the year.

The Carers Voice Norfolk and Waveney Partnership Board continues to champion key issues for carers across the geographical area and across health and social care, working to ensure there is a joined up service that carers can access through only telling their story once.

Carers Voice Norfolk and Waveney has continued to work closely with Adult Health and Social Services to ensure that there is a real understanding of the needs and pressures for carers. It continues to demonstrate the need for co-production which must start at the beginning of any project and to educate those within the health and social care sector across the Integrated Care System for Norfolk and Waveney of this need.

The Carers Charter continues to develop effective mechanisms for engaging with employers, educational establishments and the community.

Financial review

Total income amounted to £181,928 (2020: £86,963) and, after incurring expenditure of £100,503 (2020: £83,683), net income amounted to £81,425.

Reserves policy

In view of the unpredictable nature of charitable income, it is the Trustees' policy to hold free reserves in the region of 3 months predicted running costs, which amounts to approximately £25,000.

Free reserves amounted to £111,639 at 30 June 2021. Of this amount, £33,016 was designated towards the payment of grants to carers groups, leaving £78,623 available to the charity.

It is the Trustees' intention to invest any excess reserves in more officer time to support carers during this difficult period, together with increased investment in technology.

Principal funding sources

The Charity's principal funding sources consist of grants from Voluntary Norfolk and Norfolk Carers Partnership.

Plans for future periods

Carers Voice Norfolk and Waveney continues to be proud of what we have achieved so far. By ensuring that Carers Voice Norfolk and Waveney is part of the commissioned service and fully committed to its success, we have enabled carers to be at the heart of the design and delivery of services for carers. We are keen to ensure that we reach as many diverse carers as possible so that carers have a real voice in the services they receive.

We continue to develop a framework where their voice is heard at local level and escalated to strategic level through meaningful engagement with health and social care at countywide partnership and national level. We want to continue to support carers so that they are a dynamic driving force. We will continually work for the improvement of the commissioned support service for carers, Carers Matter Norfolk. Our volunteers, Trustees and officers are committed to holding ourselves to the highest possible standard, to ask ourselves continually "Is there something more that we could do to make a difference to Carers in Norfolk and Waveney?"

Carers Voice Norfolk and Waveney

Trustees' annual report *(continued)*

Year ended 30 June 2021

Plans for future periods *(continued)*

The key challenge for future periods continues to be the success of the new service from September 2020 and ensuring that the voice of Carers is heard and listened to and that services are co-produced within the new system. Carers Voice has received assurances that co-production will be the keystone of the new service.

The other undeniable challenge is the effect and influence that Covid-19 has on our carers and services. We will continue to increase capacity wherever possible to ensure that the voice of carers is heard and that they supported with the services they need and want. We will look at blended/hybrid meetings and ensure that knowledge from the pandemic is utilised to best effect.

The work on Co-Production continues with Making it Real with training videos being made with those who use services.

The key issue of respite has not been resolved this year. Unfortunately, the Covid-19 pandemic has created more barriers to respite with risk of infections, lockdown and reduced staff availability. This continues to be an area of huge concern for Carers and one that Carers Voice will continue to prioritise to help find workable solutions. We will continue to be in dialogue with Senior Managers from Norfolk County Council through our strategic partnership board.

Mental Health services have particularly been of concern during the pandemic and Carers Voice are working with the Norfolk and Waveney Health and Care Partnership and Norfolk and Suffolk Foundation Trust to improve services to Carers.

Future work will continue to widen the reach to carers, including hidden and those difficult to engage. Our primary aim is to ensure that the carers voice is at the heart of the commissioned service ensuring improvements in the health and wellbeing of the lives of unpaid carers. We will increase our membership, and continue to explore key areas of concern for carers such as discharge from hospital (working with D2A -discharge to assess) further training for carers, updating the emergency care plan and safeguarding.

Following the agreement at the Countywide Partnership meeting last year that Carers Voice would co-produce with carers the first stage of the All Age Carers Strategy for Norfolk and Waveney we have continued to work with the Director for Strategy and Transformation at Norfolk County Council. Carers Voice and Norfolk County Council have worked with the Health and Wellbeing Board for Norfolk and Waveney to ensure this will be co-produced. It has been successful in submitting a proposal to co-produce the initial stage of consultation with Carers and looks forward to co-producing this with carers next year. This is an opportunity to develop an authentically co-produced All Age Carers Strategy for Norfolk and Waveney which is underpinned by a robust programme of outreach and consultation with people of lived experience. The Engagement plan will offer clarity for Carers on the range and duration of the consultation, and map out how responses will influence and continue to inform decision making across areas of strategic planning, implementation and review.

We will continue to work with the Carers Charter group and its Chair, to review the Carers Charter and to ensure it is a live document with educational establishments, employers and community organisations pledging to be part of the Charter. Parent carers will now be included in this charter. We will work to ensure that the development of the All Age Carers Strategy aligns with the work of this group.

It has been a hugely challenging year for this service as well as so many people and organisations around the world. We have been fortunate to have been able to continue to support our carers in the amazing work they do within these abnormal times; ensuring that the voice of carers is heard and listened to, and enabling support and services to be designed and delivered that reflect carers' needs and interests. We remain firmly committed to continue this work.

Carers Voice Norfolk and Waveney

Trustees' annual report *(continued)*

Year ended 30 June 2021

Structure, governance and management

Governing document

Carers Voice Norfolk and Waveney is a foundation registered CIO, registered on 26 June 2015, number 1162438.

Recruitment and appointment of Trustees

Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting the individuals for appointment as charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Induction and training of Trustees

All new Trustees will be provided with copies of:

- the constitution of the CIO;
 - the latest accounts of the charity;
- and encouraged to read Charity Commission guidance notes CC3 - "The Essential Trustee: What you need to know, what you need to do".

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Risk management

The Trustees have examined the major strategy, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Organisational structure

The Trustees administer the charity and meet at least quarterly to discuss and approve forthcoming charitable expenditure.

The trustees' annual report was approved on 28 April 2022 and signed on behalf of the board of trustees by:

Mr J Keeble
Treasurer

Carers Voice Norfolk and Waveney

Independent examiner's report to the trustees of Carers Voice Norfolk and Waveney

Year ended 30 June 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 30 June 2021 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

29 April 2022

Carers Voice Norfolk and Waveney

Statement of financial activities

Year ended 30 June 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	600	–	600	–
Charitable activities	5	157,637	23,685	181,322	86,917
Investment income	6	6	–	6	46
Total income		<u>158,243</u>	<u>23,685</u>	<u>181,928</u>	<u>86,963</u>
Expenditure					
Expenditure on charitable activities	7	83,463	17,040	100,503	83,683
Total expenditure		<u>83,463</u>	<u>17,040</u>	<u>100,503</u>	<u>83,683</u>
Net income and net movement in funds		<u>74,780</u>	<u>6,645</u>	<u>81,425</u>	<u>3,280</u>
Reconciliation of funds					
Total funds brought forward		37,132	–	37,132	33,852
Total funds carried forward		<u>111,912</u>	<u>6,645</u>	<u>118,557</u>	<u>37,132</u>

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

The notes on pages 11 to 19 form part of these financial statements.

Carers Voice Norfolk and Waveney

Balance sheet

30 June 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	12		273		537
Current assets					
Debtors	13	6,999		6,855	
Cash at bank and in hand		115,083		39,524	
		<u>122,082</u>		<u>46,379</u>	
Creditors: Amounts falling due within one year	14	<u>(3,798)</u>		<u>(9,784)</u>	
Net current assets			118,284		36,595
Total assets less current liabilities			<u>118,557</u>		<u>37,132</u>
Net assets			<u>118,557</u>		<u>37,132</u>
Funds of the charity					
Restricted funds			6,645		—
Unrestricted funds			111,912		37,132
Total charity funds	15		<u>118,557</u>		<u>37,132</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 April 2022, and are signed on behalf of the board by:

Mr J Keeble
Treasurer

The notes on pages 11 to 19 form part of these financial statements.

Carers Voice Norfolk and Waveney

Notes to the financial statements

Year ended 30 June 2021

1. General information

Carers Voice Norfolk and Waveney is a Charitable Incorporated Organisation, registered in England and Wales. The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities is to improve the health and well-being (where well-being means mental and physical health and the ability to live a full and active life) of the lives of unpaid carers throughout the county of Norfolk.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Carers Voice Norfolk and Waveney

Notes to the financial statements *(continued)*

Year ended 30 June 2021

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 33% straight line
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Carers Voice Norfolk and Waveney

Notes to the financial statements *(continued)*

Year ended 30 June 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Other donations	600	600	—	—

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Norfolk County Council	—	1,000	1,000
Voluntary Norfolk	57,369	—	57,369
Triangle Trust	9,990	—	9,990
Norfolk Carers Partnership	90,278	—	90,278
National Lottery Community Fund	—	9,995	9,995
National Lottery Awards For All	—	9,990	9,990
Norfolk Community Foundation	—	2,700	2,700
	<u>157,637</u>	<u>23,685</u>	<u>181,322</u>

Carers Voice Norfolk and Waveney

Notes to the financial statements *(continued)*

Year ended 30 June 2021

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Norfolk County Council	86,917	—	86,917
Voluntary Norfolk	—	—	—
Triangle Trust	—	—	—
Norfolk Carers Partnership	—	—	—
National Lottery Community Fund	—	—	—
National Lottery Awards For All	—	—	—
Norfolk Community Foundation	—	—	—
	<u>86,917</u>	<u>—</u>	<u>86,917</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest	<u>6</u>	<u>6</u>	<u>46</u>	<u>46</u>

Carers Voice Norfolk and Waveney

Notes to the financial statements *(continued)*

Year ended 30 June 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Staff costs	63,761	15,846	79,607
Telephone	920	—	920
Professional fees	1,014	—	1,014
Room hire	2,929	—	2,929
Affiliation subscriptions	48	—	48
Postage and stationery	1,437	—	1,437
Consultancy fees	9,999	—	9,999
Depreciation	264	—	264
Conference costs	—	—	—
Travel and subsistence	—	—	—
Insurance	551	—	551
Grants payable	1,430	—	1,430
Training	—	1,194	1,194
Governance costs (see below)	1,110	—	1,110
	<u>83,463</u>	<u>17,040</u>	<u>100,503</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Staff costs	68,102	—	68,102
Telephone	615	—	615
Professional fees	2,348	—	2,348
Room hire	—	—	—
Affiliation subscriptions	42	—	42
Postage and stationery	—	—	—
Consultancy fees	7,000	—	7,000
Depreciation	337	—	337
Conference costs	1,082	—	1,082
Travel and subsistence	2,743	—	2,743
Insurance	364	—	364
Grants payable	—	—	—
Training	—	—	—
Governance costs (see below)	1,050	—	1,050
	<u>83,683</u>	<u>—</u>	<u>83,683</u>

Analysis of governance costs:

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Independent examination fees	<u>1,110</u>	<u>1,110</u>	<u>1,050</u>

Carers Voice Norfolk and Waveney

Notes to the financial statements *(continued)*

Year ended 30 June 2021

8. Grants payable

	2021	2020
	£	£
Come Singing	144	—
T & D DS Group	144	—
Keep in Touch	400	—
GY Carers Group	434	—
Tibenham Group	308	—
	<u>1,430</u>	<u>—</u>

9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>264</u>	<u>337</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	73,839	63,037
Social security costs	1,869	1,775
Pension costs	<u>3,899</u>	<u>3,290</u>
	<u>79,607</u>	<u>68,102</u>

The average head count of employees during the year was 3 (2020: 3). No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No Trustees received any remuneration or were reimbursed any expenses during the year or the previous year.

Carers Voice Norfolk and Waveney

Notes to the financial statements *(continued)*

Year ended 30 June 2021

12. Tangible fixed assets

	Equipment £
Cost	
At 1 July 2020 and 30 June 2021	<u>1,300</u>
Depreciation	
At 1 July 2020	763
Charge for the year	<u>264</u>
At 30 June 2021	<u>1,027</u>
Carrying amount	
At 30 June 2021	<u>273</u>
At 30 June 2020	<u>537</u>

13. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>6,999</u>	<u>6,855</u>

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,210	9,784
Other creditors	<u>1,588</u>	<u>—</u>
	<u>3,798</u>	<u>9,784</u>

Carers Voice Norfolk and Waveney

Notes to the financial statements *(continued)*

Year ended 30 June 2021

15. Analysis of charitable funds

Year ended 30 June 2021

	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
Unrestricted funds				
General funds	37,132	123,797	(82,033)	78,896
Designated fund - Voluntary Norfolk Group	—	34,446	(1,430)	33,016
	<u>37,132</u>	<u>158,243</u>	<u>(83,463)</u>	<u>111,912</u>
Restricted funds				
Norfolk Community Foundation	—	2,700	(2,700)	—
Norfolk County Council	—	1,000	(1,000)	—
National Lottery Awards For All	—	9,990	(9,990)	—
National Lottery Community Fund	—	9,995	(3,350)	6,645
	<u>—</u>	<u>23,685</u>	<u>(17,040)</u>	<u>6,645</u>
Total funds	<u>37,132</u>	<u>181,928</u>	<u>(100,503)</u>	<u>118,557</u>

Year ended 30 June 2020

	At 1 July 2019 £	Income £	Expenditure £	At 30 June 2020 £
Unrestricted funds				
General funds	33,852	86,963	(83,683)	37,132
Total funds	<u>108,116</u>	<u>474,504</u>	<u>(301,729)</u>	<u>280,891</u>

The charity received funds from Voluntary Norfolk Group in order to make grants to carers groups.

The charity received grants from Norfolk Community Foundation for carers wellbeing support.

The charity received grants from Norfolk County Council towards distribution of wellbeing packs.

The charity received grants from National Lottery Awards For All towards the United Voices project.

The charity received grants from National Lottery Community Fund towards the Care for Carers project and printing, postage and delivery of the Carers Handbook.

Carers Voice Norfolk and Waveney

Notes to the financial statements *(continued)*

Year ended 30 June 2021

16. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total 2021 £
Unrestricted Income Funds	273	111,639	111,912
Restricted Income Funds	—	6,645	6,645
	<u>273</u>	<u>118,284</u>	<u>118,557</u>

	Tangible fixed assets £	Net current assets £	Total 2020 £
Unrestricted Income Funds	<u>537</u>	<u>36,595</u>	<u>37,132</u>