

COMPANY REGISTRATION NUMBER: 03534933
CHARITY REGISTRATION NUMBER: 1069278

DURHAM COUNTY CARERS SUPPORT
Company Limited by Guarantee
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

ALLEN SYKES LTD

Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

	Pages
Trustees' annual report (incorporating the directors' report)	1 to 9
Independent auditor's report to the members	10 to 14
Statement of financial activities (including income and expenditure account)	15
Statement of financial position	16
Statement of cash flows	17
Notes to the financial statements	18 to 31

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Durham County Carers Support

Charity registration number 1069278

Company registration number 03534933

Principal office and registered office Enterprise House
Enterprise City
Meadowfield Avenue
Spennymoor
County Durham
DL16 6JF

THE TRUSTEES

Mr A R Passfield (Retired 20 November 2020)

Mrs J Potts

Mrs A Stobbs

(Retired 20 November 2020)

Mrs S Sumpton

Mrs A Vasey

Mrs E Whiting

(Retired 20 November 2020)

Mrs M Usher

Mrs M Normanton

Mrs V A McMann

(Appointed 20 November 2020)

Mr C J Ranson

(Appointed 20 November 2020)

Mr M J Doyle

(Appointed 20 November 2020
& Retired 23 July 2021)

AUDITOR

Allen Sykes Ltd
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

BANKERS

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

SOLICITORS

Meikles
23 Victoria Avenue
Bishop Auckland
County Durham
DL14 7NE

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Durham County Carer Support (DCCS) is a charity and a company limited by guarantee. Sedgefield Locality Carer Centre was renamed Durham County Carers Support on 1st July 2012 and the other four former Carer Centres merged into it on this date. The company was established under a Memorandum of Association, which establishes the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount of £1 on the winding up of the organisation.

Recruitment and appointment of new Directors

The Trustees of the charity are also Directors for the purposes of company law. Under the requirements of the Memorandum and Articles of Association, at the annual general meeting one third of the directors who are subject to retirement by rotation, or the number nearest to one third, shall retire, but if there is only one director who is subject to retire by rotation, he/she shall retire. If the vacancies are not filled, the retiring directors, if willing, can be deemed to have been re-appointed.

The Articles of Association state that the Company shall use all reasonable endeavours to ensure that not less than 25% of the directors from time to time shall be service users. Currently the majority of Directors are Carers or former Carers living in County Durham thereby ensuring that the organisation is governed by representatives of those it seeks to serve.

The Board of Directors has identified key skills required by Directors and has implemented a fair recruitment process involving provision of information on the role and skills required and a formal application process for all interested parties. In an effort to maintain a broad skill mix, each Director completes a curriculum vitae of experience, positions held and skills, updated annually.

Induction and training of Directors

All Directors have an induction and all Directors are issued with a Directors Handbook which covers their legal obligations under charity and company law, summaries of the Memorandum and Articles of Association, roles and responsibilities, organisational reporting structures and staff structures, health & safety policy and procedures information. Directors also have policy inductions on Confidentiality, Equality & Diversity, Health & Safety and Quality.

Organisational structure

The Board of Directors is elected by the membership and can comprise up to sixteen members and has responsibility for the strategic direction and policy of the company and ensuring it meets legal requirements. They have appointed staff to undertake the day to day running of the organisation led by the Chief Executive delegated to manage the day-to-day operations of the organisation. In addition to bi-monthly meetings of the Board of Directors, the Elected Officers of the Executive Board of the Board of Directors meet regularly to review policy, strategy, finance and human resource issues.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

The organisation has established a senior management team involving the Chief Executive and Senior Managers to oversee development and operations, review performance information, make financial decisions within the agreed annual budget and prepare reports and recommendations for the Board of Directors.

Membership

The membership of Durham County Carers Support includes Trustees, Carers, Former Carers and Volunteers and entitles them to a number of rights including a vote at the Annual General Meeting, to attend board meetings as an observer and to stand for election as a Trustee or make nominations for new trustees. There were 271 members registered as at 31st March 2021.

Relationship to wider networks

Durham County Carers Support is a network member of The Carers Trust, a National Charity supporting Carers and Carer Support Organisations. We have agreed a Principles of Partnership agreement which clearly sets out each sides responsibilities. We are also affiliated to Carers UK who lead on policy and lobbying to make positive changes for Carers.

Related Parties

None of our Directors receive remuneration or other benefit from their work with the charity. Any connection between a Director or a Senior Manager of the charity with an organisation we contract with or for must be disclosed to the full Board of Directors. In the current year Janet Potts has disclosed instances where another colleague from her firm has acted on behalf of the organisation in connection with legal advice to the charity.

Risk Management

The Board of Directors and Management Team produce an updated risk register once a year. This follows a review of risks to which DCCS is exposed through assessing all areas of the organisation's activities. These cover governance, management, environment, operations and finance. The risk register has a rating against each risk and identifies what controls are in process and any gaps. Leads are identified and dates when actions are to be completed. As a contract requirement we also have a business continuity plan to show how we would continue to operate in the face of disasters or a major breakdown.

OBJECTIVES AND ACTIVITIES

A summary of the objects of the charity as set out in its governing document:

The relief of need, hardship, poverty or distress mainly but not exclusively in the County of Durham including but without limitation the promotion of support of the health and welfare of people ("Carers") with responsibilities for caring for those in need of support and assistance by reason, by age, infirmity, disability or poverty.

The purpose of the charity is contained in our "Mission Statement":

"Durham County Carers Support aims to provide a better life for Carers". On 1st July 2012 we became Durham County Carers Support following the merger of the four former Carer Centres (Derwentside Carer Centre, Durham and Chester le Street Carer Support, Easington District Carer Support and Durham Dales Action for Carers) into Sedgefield Locality Carers Centre which then changed its name. The service covers the whole of County Durham and offers support to all adults caring for someone in the County.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Our "Vision" sets out the overall long term outcomes of the charity:
"Creating a community where Carers are recognised, valued and supported".

In setting the objects and planning the activities of the organisation, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Overall Strategy for delivering our objectives

The overall strategy for delivering the organisations objectives is to listen to Carers and ensure the service meets their needs. We have developed effective ways of gathering feedback and consulting with Carers and regularly review systems to ensure they are fit for purpose. The model of delivery is based on front line generic patch-based workers supported by a team of specialist workers and a Senior Leadership Team (SLT).

The SLT use feedback, data and monitoring to ensure a process of continuous improvement is in place to overcome the challenges faced. We have continued to develop our triage system which has enabled us to prioritise those Carers most in need and reduce unnecessary home visits to those who can be supported via phone and other means. We have also worked with a consultant to develop our Theory of Change and an improved system for measuring the changes and differences we make through our work. We have an outcome measurement tool to show the results.

External Factors relevant to achieving the objectives

April 2020 began with the UK facing the Covid 19 pandemic and the Country in lockdown. Carers faced the biggest challenges ever as they juggled home working, home schooling and caring roles that increased due to the majority of services closing their doors.

Nationally Carers' issues and the support they need have stayed high on the agenda with increased recognition that unpaid Carers were facing a perfect storm. Both our local authorities, the NHS and other VCS agencies worked in partnership to share information and ensure that Carers were prioritised in all sorts of ways. Additional funding was sourced from Local Authorities and Carers Trust to enable us to offer emergency funding to those most affected. We also accessed local funding for projects aimed at those most isolated such as our Keeping in Touch project. NICE (National Institute for Health and Care Excellence) published a Supporting Carers guidance document that aimed "To improve the lives of Carers by helping health and social care practitioners identify people who are caring for someone". We are working with our local authorities to ensure the guidance informs practice locally and shapes our service.

A National Integration agenda of health, social care and other agencies is being developed locally, being influenced by the NHS Long Term Plan. We are involved at all levels with this through our involvement with the development of Primary Care Networks, Teams Around the Patients and local Clinical Commissioning Groups. We are now also engaging with a wider Integrated Care System that will replace CCGs after April 2022.

Our contract with Durham County Council and the CCG is in year 4 of 5. We were very pleased to receive notification that in Darlington our 5-year contract is being extended by 2 years to end in March 2024.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Welfare reforms continue to shape changes to benefits and in turn impact on Carers and the demand for this aspect of our support. We have continued to be an active partner of "Advice in County Durham" which has enabled us to share knowledge and skills with a wide range of other agencies to overcome these challenges. The continued roll out of our work locally with the Triangle of Care initiative continues to feed into the national agenda. This involves working with the Tees Esk and Wear Valley Mental Health Trust, Carers and Patients to improve support locally.

ACHIEVEMENTS AND PERFORMANCE

Throughout the year we continued to adapt our service to ensure Carers continued to access all the support they needed, when they needed it. The focus was on telephone support but was supplemented by utilising online methods and Whatsapp when needed. Staff were mainly home based but were in offices for core functions such as post and deliveries.

We delivered a wide range of courses and fun activities using mostly Zoom. We worked with providers such as Jack Drum Arts for specialist art classes or several Yoga and Pilates tutors. We increased hugely the number of Carers able to attend training and support sessions throughout and will continue to do so in the future.

Our volunteer Counselling Service adapted immediately and expanded to deliver via phone and virtual methods, enabling a large increase in hours and Carers supported.

We secured one year of funding from Durham County Council to continue our specialist support to Parent Carers. Along with additional funding for a Keeping in Touch project, Storytime and food project and other specialist projects during the year.

In February 2021, we successfully achieved the Trusted Charity Level 1 quality mark. This quality mark is awarded after assessment of 11 areas providing external verification of the quality and credibility of our organisation. It is a nationally recognised award lasting for 3 years.

We secured funding from Carers Trust and Durham County Council to enable us to deliver emergency funding to Carers facing a crisis due to the pandemic.

We continued with our Core Services across County Durham and Darlington and are very proud of the work we did to keep Carers up to date with the ever-changing information they needed. This included securing funding for an additional hard copy newsletter, staying open over the Easter holidays, delivering PPE to those who urgently needed it, updating social media daily at times when this was crucial and in many other ways. Between January and March 2021, we saw a huge rise in referrals as many Carers wanted to access the vaccine. We held weekly meetings with public health and social care to get Carers the information they needed in the ever-changing landscape that was the vaccine roll out.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Key statistics 2020/2021

On 31st March 2021 we had 22,875 unpaid Carers registered for support in County Durham and 1759 in Darlington. Referrals are received on a daily basis with 2331 new referrals received across County Durham and in Darlington we received 354 referrals. Over the financial year Durham County Carers Support gained an additional £3,200,333.58 annual income for Carers through supporting them to access welfare benefit for both themselves and the person they care for. Durham County Carers Support arranged 1438 Breaks for Carers between 01.04.20 and 31.03.21; 111 residential Breaks and 1327 non-residential and in Darlington we arranged 175 breaks for Carers. The postcard-based satisfaction survey which is sent to all Carers who have had an appointment with a Carer Support Coordinator has provided us with the following snapshot of the quality of appointment: 100% of Carers said it was easy or extremely easy to access the service, 93% found the visits helpful and 90% would recommend us to others.

FINANCIAL REVIEW

Policies on reserves

The organisation has a Reserve Policy that is reviewed on an annual basis by the Board of Trustees. The Trustees have established the policy of maintaining unrestricted funds, which are the free reserves of the Charity. The agreed level equates to between 3 and 6 months expenditure to provide sufficient funds to cover premises, management, administration and support costs. At 31 March 2021 the company held unrestricted free reserves of £534,398 which are considered to be more than adequate in relation to the requirements of the reserve policy.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

There are no funds in deficit.

The core funding was in its third year of an agreed recurring basis by Durham County Council. Additional funds were received from Durham County Council to deliver a specialist Parent Carer Support Project, operate an Infection Control exercise and run a Keep in Touch project. We received funding through some local AAP's to fund Story Telling sessions and Recharge & refuel sessions.

Darlington Borough Council was in its fourth year of funding the Carer Support Service in Darlington, they also funded an Infection Control exercise, NHS Carer Breaks for Darlington and a working with Employers Project.

Recurring funding was also received from Durham Dales Easington & Sedgfield CCS for us to deliver a broader service in Mental Health in the Easington Area and a one-off funding agreement was secured from Tees, Esk and Wear Valley NHS Foundation Trust to assist with hospital discharge.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

Fundraising Activities

Throughout 2020-21 DCCS fundraising activities were minimal due to the COVID-19 pandemic, we held one event; 'twopointsix' challenge, and we continued to run our 50:50 Lottery Club.

The investment policy and objectives, including the extent (if any) to which social, environmental or ethical considerations are taken into account.

Funds are invested in line with our Investment Policy. Trustees of the Organisation review the policy annually.

Transactions and Financial position

The financial statements are set out on pages 15 to 31. They have been prepared based on the requirements 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) and the provisions applicable to companies subject to the small companies regime. The trustees consider the financial performance of the charity during the year to be satisfactory. The Statement of Financial Activities shows total incoming resources for the year of £1,393,129, (an increase of approximately 10.8%) and resources expended of £1,216,281 (a decrease of approximately 3.8%) which means the charity generated a net surplus during the year of £176,848.

PLANS FOR FUTURE PERIODS

During this year we are dealing with the continued challenges caused by the pandemic. We will be reviewing our methods of delivery and learning from the last year. We need to return to face to face contact as that is one of our unique selling points. We know that many Carers have embraced online ways to engage and found courses and events fitted into their lifestyle. Whilst others felt excluded and want to return to face to face ways as soon as possible.

We have begun two projects around digital skills and supporting employers to become Carer friendly, both are exciting and much needed.

We have secured a year of funding to deliver specialist Parent Carer support across County Durham and Darlington. This includes training volunteers to fill in DLA forms for disabled children and their families.

We have secured a year's funding to trial a project supporting Carers when the person they care for is discharged from one of the mental health inpatient hospitals. This will enable us to offer specialist, intensive support for 6 weeks, to prevent re admission.

We will review and plan a return of face-to-face support groups for those who need and want this as well as continuing to expand our virtual offer.

We are planning on expanding our volunteer Counselling service to fulfil a growing need as well as continuing the Keeping in Touch project targeting the most vulnerable Carers who have been most isolated.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2021

We are working with Durham County Council Care Academy to deliver a wide range of courses to support Carers. We are also using funding from a range of sources to deliver other training, learning and fun opportunities to improve health and wellbeing whilst reducing isolation and increasing peer support.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2021

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

Mr C J Ranson
Trustee

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT

YEAR ENDED 31 MARCH 2021

OPINION

We have audited the financial statements of Durham County Carers Support (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT *(continued)*

YEAR ENDED 31 MARCH 2021

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT *(continued)*

YEAR ENDED 31 MARCH 2021

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT *(continued)*

YEAR ENDED 31 MARCH 2021

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DURHAM COUNTY CARERS SUPPORT *(continued)*

YEAR ENDED 31 MARCH 2021

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jillian Hindmarsh (Senior Statutory Auditor)

For and on behalf of
Allen Sykes Ltd
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	824,126	–	824,126	765,835
Charitable activities	6	–	557,537	557,537	474,055
Other trading activities	7	8,685	–	8,685	11,407
Investment income	8	2,781	–	2,781	5,506
Other income	9	–	–	–	337
Total income		<u>835,592</u>	<u>557,537</u>	<u>1,393,129</u>	<u>1,257,140</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	2,628	–	2,628	3,773
Expenditure on charitable activities	11,12	865,447	348,206	1,213,653	1,260,218
Total expenditure		<u>868,075</u>	<u>348,206</u>	<u>1,216,281</u>	<u>1,263,991</u>
Net income/(expenditure)		<u>(32,483)</u>	<u>209,331</u>	<u>176,848</u>	<u>(6,851)</u>
Transfers between funds		50,867	(50,867)	–	–
Net movement in funds		<u>18,384</u>	<u>158,464</u>	<u>176,848</u>	<u>(6,851)</u>
Reconciliation of funds					
Total funds brought forward		517,433	104,258	621,691	628,542
Total funds carried forward		<u>535,817</u>	<u>262,722</u>	<u>798,539</u>	<u>621,691</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 18 to 31 form part of these financial statements.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	19	1,419	1,815
CURRENT ASSETS			
Stocks	20	400	400
Debtors	21	19,085	320,749
Cash at bank and in hand		870,257	622,868
		<u>889,742</u>	944,017
CREDITORS: amounts falling due within one year	22	<u>92,622</u>	324,141
NET CURRENT ASSETS		<u>797,120</u>	619,876
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>798,539</u>	621,691
NET ASSETS		<u>798,539</u>	621,691
FUNDS OF THE CHARITY			
Restricted funds		262,722	104,258
Unrestricted funds		535,817	517,433
Total charity funds	24	<u>798,539</u>	621,691

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

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

Mr C J Ranson
Trustee

Company Registration Number: 03534933

The notes on pages 18 to 31 form part of these financial statements.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income/(expenditure)	176,848	(6,851)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	396	1,350
Other interest receivable and similar income	(2,781)	(5,506)
Accrued expenses	17,094	–
<i>Changes in:</i>		
Trade and other debtors	301,664	7,032
Trade and other creditors	(248,613)	(19,007)
Cash generated from operations	244,608	(22,982)
Interest received	2,781	5,506
Net cash from/(used in) operating activities	<u>247,389</u>	<u>(17,476)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	–	(1,686)
Net cash used in investing activities	<u>–</u>	<u>(1,686)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	247,389	(19,162)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	622,868	642,030
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>870,257</u>	<u>622,868</u>

The notes on pages 18 to 31 form part of these financial statements.

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England & Wales and a registered charity in England and Wales. The address of the registered office is Enterprise House, Enterprise City, Meadowfield Avenue, Spennymoor, County Durham, DL16 6JF.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

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

Designated funds are unrestricted funds which have been set aside for a particular purpose.

Restricted funds are funds that 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.

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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.

Resources expended

The policy for including items within costs of generating funds, charitable activities and governance costs is as follows:

Costs of generating funds

These are costs which are associated with generating incoming resources from all sources other than from undertaking charitable activities such as fundraising, dealing costs, etc.

Charitable activities

Charitable expenditure shall include all expenditure directly related to the charitable activities in addition to the support costs incurred that enable these activities to be undertaken.

Governance costs

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are based on estimates made by the directors and management staff derived from a comparison of budgeted income against actual expenditure. The allocation to each budget is determined by:

- limitations specified in funding agreements;
- number of hours worked by project worker; and
- remainder split evenly between each current project.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

3. ACCOUNTING POLICIES *(continued)*

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

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:

Fixtures, Fittings & Equipment	- 15% 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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

4. LIMITED BY GUARANTEE

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

At 31 March 2021 there were 271 members (2020 - 300 members).

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
DONATIONS			
Donations	10,343	–	10,343
GRANTS			
Durham County Council & NHS County Durham	751,200	–	751,200
Ramzi Suleiman	–	–	–
DCC Keeping in Touch With Carers	13,748	–	13,748
DCC Covid-19 Carer Emergency Fund	6,000	–	6,000
DCC Covid-19 Support	9,820	–	9,820
DCC Parent Carers	33,015	–	33,015
	<u>824,126</u>	<u>–</u>	<u>824,126</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DONATIONS			
Donations	12,370	1,265	13,635
GRANTS			
Durham County Council & NHS County Durham	751,200	–	751,200
Ramzi Suleiman	1,000	–	1,000
	<u>764,570</u>	<u>1,265</u>	<u>765,835</u>

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

6. CHARITABLE ACTIVITIES

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
NHS Carer Break	219,722	219,722	219,722	219,722
Darlington Carers Support	98,606	98,606	101,106	101,106
DCC Infection Control	48,000	48,000	–	–
DCC & NHS County Durham Resi & Opps Carer Breaks	82,078	82,078	82,078	82,078
PCT Mental Health	41,000	41,000	41,000	41,000
Carer Grant	4,875	4,875	6,022	6,022
Big Lottery - Parent Carer Development	–	–	19,942	19,942
Other grants	63,256	63,256	4,185	4,185
	<u>557,537</u>	<u>557,537</u>	<u>474,055</u>	<u>474,055</u>

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising activities	8,685	–	8,685

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising activities	10,907	500	11,407

8. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	2,781	2,781	5,506	5,506

9. OTHER INCOME

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	–	–	337	337

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

10. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Membership schemes and social lotteries	2,628	2,628	3,773	3,773

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Carer Support	1,063	313,140	314,203
Support costs	864,384	35,066	899,450
	<u>865,447</u>	<u>348,206</u>	<u>1,213,653</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Carer Support	5,690	349,566	355,256
Support costs	865,595	39,367	904,962
	<u>871,285</u>	<u>388,933</u>	<u>1,260,218</u>

12. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total funds 2020 £
Carer Support	314,203	895,692	1,209,895	1,255,904
Governance costs	-	3,758	3,758	4,314
	<u>314,203</u>	<u>899,450</u>	<u>1,213,653</u>	<u>1,260,218</u>

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

13. ANALYSIS OF SUPPORT COSTS

	Carer Support £	Total 2021 £	Total 2020 £
Staff costs	707,390	707,390	707,975
Premises	58,339	58,339	44,922
General office	104,273	104,273	99,714
Human resources	1,405	1,405	1,469
Governance costs	3,758	3,758	4,314
Other Costs	24,285	24,285	46,568
	<u>899,450</u>	<u>899,450</u>	<u>904,962</u>

14. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>396</u>	<u>1,350</u>

15. AUDITORS REMUNERATION

	2021 £	2020 £
Fees payable for the audit of the financial statements	<u>3,600</u>	<u>3,360</u>

16. STAFF COSTS

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

	2021 £	2020 £
Wages and salaries	740,858	755,846
Social security costs	54,298	54,573
Employer contributions to pension plans	21,255	21,823
	<u>816,411</u>	<u>832,242</u>

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

16. STAFF COSTS *(continued)*

The average head count of employees during the year was 37 (2020: 40). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Charitable Activities	23	25
Development	9	10
Management & Admin	5	5
	<u>37</u>	<u>40</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £79,771 (2020:£75,454).

17. TRUSTEE REMUNERATION AND EXPENSES

The trustees neither received nor waived any emoluments during the year. A total of £158 (2020 - £954) was paid during the year in respect of board expenses and training.

18. TRANSFERS BETWEEN FUNDS

The fund transfers relate to either transfers from restricted funds to unrestricted funds where non-monetary expenditure (e.g. management charges, etc) has been released during the year or transfers from unrestricted funds to restricted funds to cover a deficit on the fund where expenditure was greater than the income receivable. The transfers have been made in order that the restricted funds shown in the balance sheet at the year-end shows the total amount of funding remaining which has been restricted in its purpose. An additional transfer was made with the unspent balances brought forward on the Resi & Opps Carer Breaks and DCC Carer Breaks restricted funds totalling £94,243 being transferred to a new restricted fund, DCC Recovery & Reset, with the permission of the funding provider.

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

19. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 April 2020 and 31 March 2021	<u>47,352</u>	<u>47,352</u>
Depreciation		
At 1 April 2020	45,537	45,537
Charge for the year	396	396
At 31 March 2021	<u>45,933</u>	<u>45,933</u>
Carrying amount		
At 31 March 2021	<u>1,419</u>	<u>1,419</u>
At 31 March 2020	<u>1,815</u>	<u>1,815</u>

20. STOCKS

	2021 £	2020 £
Raw materials and consumables	<u>400</u>	<u>400</u>

21. DEBTORS

	2021 £	2020 £
Trade debtors	575	304,996
Prepayments and accrued income	15,746	15,753
Other debtors	2,764	-
	<u>19,085</u>	<u>320,749</u>

22. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	18,919	11,006
Accruals and deferred income	20,454	3,360
Social security and other taxes	21,642	13,410
Deferred income and grants in advance	31,530	296,265
Other creditors	77	100
	<u>92,622</u>	<u>324,141</u>

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

23. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,255 (2020: £21,823).

24. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
General funds	515,618	835,592	(867,679)	50,867	534,398
Designated Fixed Asset Fund	1,815	–	(396)	–	1,419
	<u>517,433</u>	<u>835,592</u>	<u>(868,075)</u>	<u>50,867</u>	<u>535,817</u>

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	At 31 Mar 2020 £
General funds	559,235	781,320	(873,708)	48,771	515,618
Designated Fixed Asset Fund	1,479	–	(1,350)	1,686	1,815
	<u>560,714</u>	<u>781,320</u>	<u>(875,058)</u>	<u>50,457</u>	<u>517,433</u>

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
Resi & Opps Carer Breaks	57,068	82,078	(30,536)	(68,040)	40,570
Counselling Service	3,621	–	(2,346)	(1,275)	–
PCT Mental Health					
Easington	74	41,000	(36,110)	(4,964)	–
Carers Transport Fund	899	–	(470)	–	429
Carer Grant	5,329	4,875	(3,788)	–	6,416
DCC Carer Breaks	37,175	219,722	(116,505)	(66,838)	73,554
Darlington Carer Support	17	98,606	(90,548)	(8,075)	–
DCC Carer Academy	75	1,785	(2,103)	243	–
Carers Trust - Carers					
Emergency Fund	–	4,200	(9,679)	5,479	–
Greggs Foundation	–	100	(100)	–	–
Carers Trust	–	289	(289)	–	–
AAP 3 Towns	–	7,400	(3,353)	–	4,047
Darlington Employer Project	–	3,982	(2,809)	–	1,173
DCC Together Time	–	3,500	(3,501)	1	–
DCC Infection Control	–	48,000	(25,881)	–	22,119
DBC Infection Control	–	10,000	(3,312)	–	6,688
DCC Recovery & Reset Mental Health	–	–	(16,876)	92,602	75,726
Development Carer Support	–	32,000	–	–	32,000
	<u>104,258</u>	<u>557,537</u>	<u>(348,206)</u>	<u>(50,867)</u>	<u>262,722</u>

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	At 31 Mar 2020 £
Resi & Opps Carer Breaks	22,737	82,078	(36,775)	(10,972)	57,068
Counselling Service	3,621	–	–	–	3,621
PCT Mental Health Easington	443	41,000	(36,713)	(4,656)	74
Big Lottery Fund	14,601	19,942	(31,551)	(2,992)	–
Carers Transport Fund	1,887	243	(1,231)	–	899
Carer Grant	4,704	6,022	(5,397)	–	5,329
DCC Carer Breaks	17,294	219,722	(170,178)	(29,663)	37,175
Darlington Carer Support	2,541	101,106	(101,456)	(2,174)	17
Darlington Carer Donations	–	1,022	(1,022)	–	–
DWP Access to Work	–	2,787	(2,787)	–	–
Carers Trust Raby Castle Event	–	500	(500)	–	–
DCC Carer Academy	–	1,398	(1,323)	–	75
	<u>67,828</u>	<u>475,820</u>	<u>(388,933)</u>	<u>(50,457)</u>	<u>104,258</u>

Details of restricted funds

Resi & Opps Carer Breaks	To provide a holiday and opportunity fund for carers who qualify under a set criteria;
Counselling Service	To run a volunteer led counselling service for carers;
PCT Mental Health Easington	To provide support for carers who care for someone with a mental health condition living in the Easington locality;
Big Lottery Fund	To provide information, advice and support for parent carers of disabled children;
Carers Transport Fund	To assist carers struggling with transport costs relating to their carer role;
Carer Grant	Bursaries provided for carers;
DCC Carer Breaks	Funds to enable carers to have a break from their caring role;
Darlington Carer Support	To provide a carer support service in Darlington;
Darlington Carer Donations	Donations given specifically towards carer support in Darlington;
DWP Access to Work	Funding towards Darlington carer support services;
Carers Trust Raby Castle Event	To fund an event for carers;
DCC Carer Academy	To fund carer training;
Carers Trust - Carer Emergency Fund	To fund emergency purchases for carers disadvantaged by Covid-19;
Greggs Foundation	To fund grants awarded to carers;
Carers Trust	To fund grants awarded to carers;

DURHAM COUNTY CARERS SUPPORT

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

AAP 3 Towns	To deliver “recharge and refuel” sessions to reduce social isolation in Willington, Crook & Tow Law;
Darlington Employer Project	To improve support for carers employed in Darlington;
DCC Together Time	To fund storytelling and healthy food for parent carers in County Durham;
DCC Infection Control	To support the organisation in reducing the risk of infection due to Covid-19;
DBC Infection Control	To support the organisation in reducing the risk of infection due to Covid-19;
DCC Recovery & Reset	To improve support for employed carers and digitally connecting them to reduce social isolation;
Mental Health Development Carer Support	To support carers through the discharge process from Mental Health Trusts.

25. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,419	–	1,419
Current assets	627,020	262,722	889,742
Creditors less than 1 year	(92,622)	–	(92,622)
Net assets	<u>535,817</u>	<u>262,722</u>	<u>798,539</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,815	–	1,815
Current assets	839,759	104,258	944,017
Creditors less than 1 year	(324,141)	–	(324,141)
Net assets	<u>517,433</u>	<u>104,258</u>	<u>621,691</u>

26. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	622,868	247,389	<u>870,257</u>

DURHAM COUNTY CARERS SUPPORT
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 MARCH 2021

27. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	–	18,340
	<u> </u>	<u> </u>

28. RELATED PARTIES

Mrs J Potts, trustee, was a partner with North East Law LLP. Included in charitable activity expenditure is £156 (2020 - £1,188) in relation to services provided by North East Law LLP. The transactions were at arms-length.