

**THE NORTH TYNESIDE CARERS' CENTRE
(A COMPANY LIMITED BY GUARANTEE)**

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2019

**Charity Number 1051472
Company Number 03130902**

THE NORTH TYNESIDE CARERS' CENTRE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

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**THE NORTH TYNESIDE CARERS' CENTRE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

Trustees	George Irving Alison Waggott-Fairley Paul Waggott Peter Earley Stephen Padden Elizabeth Boal John Norton (Appointed 03/10/2018) Zoe Mulvenna (Resigned 05/12/2018) Chloe Hall (Appointed 03/07/2019)
Senior management	Claire Easton
Principal address	3 rd Floor, YMCA Building Church Way North Shields Tyne and Wear NE29 0AB
Registered office	3 rd Floor, YMCA Building Church Way North Shields Tyne and Wear NE29 0AB
Auditors	Robson Laidler Accountants Limited Statutory Auditor Fernwood House Fernwood Road Newcastle upon Tyne NE2 1TJ
Bankers	Unity Trust Bank plc Nine Brindley Place 4 Oozells Square Birmingham B1 2HB
Solicitors	Muckle LLP Time Central 32 Gallowgate Newcastle upon Tyne NE1 4BF
Registered charity number	1051472
Registered company number	03130902

**THE NORTH TYNESIDE CARERS' CENTRE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2019**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, Governance and Management

Governing Document

North Tyneside Carers' Centre is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are elected to serve for a period of three years after which they can be re-elected at the next annual general meeting in accordance with the Articles.

All the initial trustees were appointed as subscribers to the Memorandum and Articles of Association.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity. Additionally, new trustees are required to attend induction meetings with the Chief Executive and project staff to familiarise themselves with the charity and the context within which it operates. These cover:-

- The obligations of Management Committee members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives

Key Management Remuneration

The directors consider the Board of Directors, who are the trustees of the charity, and the senior management team comprises the key management personnel of the charity. None of the directors receive any remuneration for their services. Key management personnel received remuneration totalling £157,539 during the year. The pay for senior staff is kept under review of the Board of Directors.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. By far the greatest risk is the uncertainty of continuing finance for the charity's projects. Funding streams are monitored closely by the trustees, and new funding is sought for projects well before the expiry of existing funding. As the charity operates with vulnerable members of the community all staff and volunteers are subject to DBS procedures.

**THE NORTH TYNESIDE CARERS' CENTRE
TRUSTEES' ANNUAL REPORT
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Organisational Structure

The charity is managed by a committee of the trustees composed of the officers of the charity, who are the Chair and Treasurer, and up to 14 persons which will include at least 2 carers who live or work in the area of benefit and who have a desire to support carers in North Tyneside.

Related Parties

The charity operates closely with many local agencies including the local authorities. However these are not considered to be related parties for accounting purposes.

Objectives and Activities

The company's main objective is that of maintaining facilities for carers within the Borough of North Tyneside.

Achievements and Performance

The mission statement of the North Tyneside Carers' Centre is:

"To improve the quality of life for carers in North Tyneside"

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

During the year we embedded our vision and values, as set out in our Corporate Strategy 2018-2023, across the organisation. We developed an action plan to support the delivery of our strategy and ensured key messages were delivered in all areas of our work. At a strategic level we were a key partner on North Tyneside's Carers Partnership Board: a board made up of key decision makers from health and social care. We fed in carers experiences to influence decision making and work towards a whole system approach to supporting carers. Towards the end of the year this resulted in new funding from the Clinical Commissioning Group in increase our young carers family support work provision and increase support for adult carers caring for someone with an enduring mental health illness.

During the period 3374 adult carers were registered and received regular information about local and national issues affecting carers. 879 adult carers accessed interventions: 156 carers received individually tailored one to one support including emotional support to meet their needs. 186 carers accessed peer support groups during the year which gave carers the opportunity to share experiences with their peers. We delivered training to 152 carers and developed a new course for mental health carers to help them cope with the challenges of their caring role and understand how to set boundaries, recognise triggers and look after their own wellbeing. 11 different social and wellbeing activities were delivered to 121 carers.

We undertook statutory carers assessments on behalf of the local authority and provided support to meet the needs identified in the assessment. This often required more intense support to navigate the health and social care system and advocacy to ensure the carers views were considered in care planning. We also commenced work with North Tyneside and Northumberland, Tyne and Wear NHS Foundation Trust to develop a clear assessment pathway for mental health carers. We established closer links with the Centre for Ageing and Vitality during the year and worked with them to develop online training for dementia carers. We continued to deliver carer awareness training across social care, health and education to improve recognition and support for carers. We worked with some GP surgeries in the North West of the borough and delivered training and carer surgeries within practices.

During the period 385 young carers were registered with the Centre. Family Support Workers delivered one to one emotional support to 132 young carers. Young carers were given the opportunity to discuss their caring role, build resilience and develop coping strategies. 127 young carers accessed regular breaks from their caring role during term time and school holidays. This resulted in friendships being formed, young carers growing in confidence and self-esteem, whilst recognising they were not alone. A new three year grant from Comic Relief's #iwill Social Action Fund allowed us establish social action projects for young carers. 75 young carers accessed the project in the first year and resulted in young carers significantly increasing awareness of the needs of young carers in North Tyneside: young carers presented at North Tyneside's Head Teachers Conference; they designed and delivered assemblies in a number of schools; they created two songs which were played on BBC Radio Newcastle.

Young Carers Awareness Day in January 2019 saw 40 professionals and 62 family members come together. Young carers took to the stage to celebrate on a special evening dedicated to celebrating their achievements. We also worked with North Tyneside Council to develop and implement young carers needs assessments. A focus group of young carers were involved in developing the assessment and training was rolled out to professionals from January – March in 2019. This work will continue next year.

Financial Review

The Centre's income has increased this year to £594,952 (2018: £548,090). The main reason for this increase was a 3 year grant received from Comic Relief to support a social action group for young carers and a 3 year grant was also received from the Wellesley Trust Fund through the Community Foundation Tyne and Wear to support the Young Carers' Project.

Expenditure exceeded income and as a result the Centre made an overall deficit of £3,622 (2018: £6,459) which the board agreed to support from reserves. The Centre's reserves remain healthy and are in line with its reserves policy.

The Centre has continued to focus on cost control and service development this year even though it continues to be faced by a challenging environment. Despite this the Centre has managed to maintain core service levels throughout.

Reserves Policy

At the end of the year the charity had a surplus in its restricted funds of £31,576 (2018: £33,799) and a reserves (unrestricted funds) balance of £171,014 (2018: £172,413).

The trustees aim to maintain a level of reserves (unrestricted funds) which will allow the Carers Centre to adequately support an appropriate level of projects but also to ensure operational stability during any short periods of lost income or the winding down of the Charity. A reserves balance of £150,000 has been assessed as the minimum requirement to fulfil the Trustees commitment.

**THE NORTH TYNESIDE CARERS' CENTRE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2019**

Plans for Future Periods

We will continue to work strategically with North Tyneside's Carers Partnership Board and partners across health and social care to identify new opportunities and implement a whole systems approach to supporting carers. We will support the CCG to roll out a GP award scheme to improve identification and support for carers and will provide a regular training programme for carers champions identified within practices. We will work within local communities to increase awareness of the needs of carers, engaging with local community groups and deliver wellbeing programmes so that carers can build a network of support around them.

Statement of Trustees Responsibilities

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

**THE NORTH TYNESIDE CARERS' CENTRE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2019**

Statement as to Disclosure of Information to Auditors

In so far as the trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware; and each trustee has taken all steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 4/12/19 . and signed on its behalf by:

A Waggott-Fairley

Trustee - Chair



J Norton

Trustee - Treasurer



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NORTH TYNESIDE CARERS' CENTRE

Opinion

We have audited the financial statements of The North Tyneside Carers' Centre (the 'charitable company') for the year ended 31 March 2019 which comprise of the Statement of Financial Activities incorporating the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- 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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NORTH TYNESIDE CARERS' CENTRE (CONTINUED)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Independent Auditor's Report thereon.

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 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.

Opinion 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 charitable company 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 where 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' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities set out on page 6, the trustees (who are also the directors of the charitable company 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NORTH TYNESIDE CARERS' CENTRE (CONTINUED)

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 a Report of the Independent Auditors 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Peter Charles BSc FCA (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited
Statutory Auditor
Fernwood House
Fernwood Road
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ

Dated: 6 December 2019

THE NORTH TYNESIDE CARERS' CENTRE (COMPANY NUMBER 03130902)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income and endowments from:					
Donations	3	1,397	1,635	3,032	13,723
Charitable Activities	7	88,964	483,498	572,462	527,590
Other trading activities	5	4,491	4,320	8,811	2,230
Investments	4	2,728	-	2,728	4,247
Other income	6	7,919	-	7,919	300
TOTAL INCOME AND ENDOWMENTS		<u>105,499</u>	<u>489,453</u>	<u>594,952</u>	<u>548,090</u>
Expenditure on:					
Charitable Activities	8	101,922	496,652	598,574	554,549
TOTAL EXPENDITURE		<u>101,922</u>	<u>496,652</u>	<u>598,574</u>	<u>554,549</u>
NET INCOME/(EXPENDITURE)	9	<u>3,577</u>	<u>(7,199)</u>	<u>(3,622)</u>	<u>(6,459)</u>
Transfers between funds	12	(4,976)	4,976	-	-
NET MOVEMENT IN FUNDS		<u>(1,399)</u>	<u>(2,223)</u>	<u>(3,622)</u>	<u>(6,459)</u>
FUNDS BROUGHT FORWARD		<u>172,413</u>	<u>33,799</u>	<u>206,212</u>	<u>212,671</u>
FUNDS CARRIED FORWARD		<u>171,014</u>	<u>31,576</u>	<u>202,590</u>	<u>206,212</u>

**THE NORTH TYNESIDE CARERS' CENTRE
BALANCE SHEET
AS AT 31 MARCH 2019**

	Note	2019 £	2018 £
FIXED ASSETS			
Tangible assets	13	-	270
CURRENT ASSETS			
Debtors	14	68,650	5,827
Cash at bank and in hand		263,135	366,188
		-----	-----
		331,785	372,015
CREDITORS: Amounts falling due within one year	15	(129,195)	(166,073)
		-----	-----
NET CURRENT ASSETS		202,590	205,942
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		202,590	206,212
		-----	-----
NET ASSETS		202,590	206,212
		=====	=====
FUNDS			
Unrestricted funds	18	171,014	172,413
Restricted funds	18	31,576	33,799
		-----	-----
		202,590	206,212
		=====	=====

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Charities SORP (FRS102).

These financial statements were approved and authorised for issue by the Board of Trustees on 04/12/19 and were signed on their behalf by:

A Waggott-Fairley

Trustee - Chair



J Norton

Trustee - Treasurer



**THE NORTH TYNESIDE CARERS' CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations		(102,470)	27,602
Net cash provided by (used in) operating activities	22	<u>(102,470)</u>	<u>27,602</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(3,311)	(549)
Interest received		2,728	4,247
Net cash provided by (used in) investing activities		<u>(583)</u>	<u>3,698</u>
Change in cash and cash equivalents in the reporting period		(103,053)	31,300
Cash and cash equivalents at the beginning of the reporting period		<u>366,188</u>	<u>334,888</u>
 Cash and cash equivalents at the end of the reporting period		<u>263,135</u>	<u>366,188</u>

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General information

The North Tyneside Carers' Centre is a private company limited by guarantee and registered in England and Wales. Every member of the charity undertakes to contribute such an amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up while he or she is a member, or within one year after he or she ceased to be a member. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are noted on page 4 of these financial statements.

Basis of preparing the financial statements

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 (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in UK Sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming recognition

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

1 ACCOUNTING POLICIES (continued)

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes to the accounts.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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

Office equipment - 33% straight line basis or over the life of a specific project.

Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial accounts.

Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

1 ACCOUNTING POLICIES (continued)

Allocation of costs

Direct costs of delivering a project or service are allocated to the projects to which they relate. Where a resource is shared across multiple projects, the cost of that resource is apportioned across the relevant projects based on an appropriate measure e.g. proportion of time spent on each project for staff costs. Support costs are also allocated to projects on appropriate bases where possible though in some cases the allocation of support and management costs is restricted within particular projects due to limits placed by funders. Where possible staff costs are allocated based on an estimate of the proportion of time support staff and management spend on each project and indirect expenditure such as premises costs and general overheads are allocated based on an estimate of their usage of these resources.

Leasing commitments

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank

Cash at bank includes cash and short-term deposits with a maturity date of three months or less.

Pensions costs

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the SOFA in the period to which they relate.

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.

Judgements and key sources of estimation uncertainty

In applying these accounting policies, the trustees consider that the judgements that have the most significant effect on the amounts recognised in the financial statements, are the allocation of costs to projects and the calculation of income to be deferred.

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

2 TRUSTEES' REMUNERATION AND EXPENSES

There was no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

During the year no expenses were paid to the trustees of the charity (2018: £17).

3 DONATIONS

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Donations from individuals	1,397	250	1,647	2,027
R W Mann Trust	-	177	177	11
Hedley Foundation	-	981	981	-
Barbour Trust	-	-	-	328
Morrisons Foundation	-	-	-	2,028
Sir James Knott Trust	-	227	227	63
Joseph Strong Trust	-	-	-	386
Roland Cookson / Community Foundation	-	-	-	4,224
Community Foundation (Social Action)	-	-	-	4,477
Innerwheel	-	-	-	179
	=====	=====	=====	=====
	1,397	1,635	3,032	13,723
	=====	=====	=====	=====

4 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Bank interest receivable	2,728	-	2,728	4,247
	=====	=====	=====	=====

5 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Carers events	-	-	-	566
Northumbria Tyne & Wear Fund	-	-	-	251
Fundraising Income	4,491	4,320	8,811	1,413
	=====	=====	=====	=====
	4,491	4,320	8,811	2,230
	=====	=====	=====	=====

THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

6 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
HMRC – Employment Allowance	6,240	-	6,240	-
Impact Management Programme	-	-	-	300
Gift Aid	549	-	549	-
Step up training module	400	-	400	-
Consultancy Charges	730	-	730	-
	<u>7,919</u>	<u>-</u>	<u>7,919</u>	<u>300</u>

7 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Performance related grants				
NTC – Young Carers Project Manager	-	36,093	36,093	36,093
North Tyneside CCG – Young Carers Project	-	35,500	35,500	30,000
Ballinger Trust	-	25,000	25,000	25,000
North Tyneside Council – Carer Support	-	70,516	70,516	70,516
North Tyneside Council – IAG	88,964	-	88,964	75,393
The 1989 Willan Charitable Trust	-	-	-	10,000
North Tyneside CCG – Strategic Work	-	19,626	19,626	19,607
North Tyneside CCG – Mental Health Worker	-	35,346	35,346	26,057
Big Lottery / Reaching Communities	-	113,178	113,178	118,910
BBC Children in Need	-	31,692	31,692	19,691
Big Lottery Fund / YIF	-	-	-	23,591
Henry Smith Fund / Community Foundation	-	34,829	34,829	29,402
Helen McCardle Fund /Community Foundation	-	-	-	149
Age UK	-	4,407	4,407	66
Comic Relief	-	50,109	50,109	7,376
Cabinet Office / Carers In Employment	-	-	-	23,525
Hardship Grants	-	3,427	3,427	3,548
Carers Trust	-	550	550	3,666
LGA Foundation	-	2,200	2,200	5,000
Rowland Cookson Community Fund / Community Foundation	-	776	776	-
Wellesley Trust Fund / Community Foundation	-	15,000	15,000	-
Key Fund	-	249	249	-
Squires Foundation Fund / Community Foundation	-	5,000	5,000	-
	<u>88,964</u>	<u>483,498</u>	<u>572,462</u>	<u>527,590</u>

8. RESOURCES EXPENDED

	Hedley /foundation	Carers Trust	Henry Smith Charity / Community Foundation	Ballinger Trust	LGA Foundation	Allotment	Wellesley Trust Fund / Community Foundation	BBC Children In Need	Roland Cookson / Community Foundation	Comic Relief
Direct Service Costs	686	550	3,721	2,405	2,200	60		8,877	776	17,777
Salaries			27,634	19,903			15,000	20,282		27,697
Premises Costs	296		2,333	1,590				2,101		2,735
Support Costs			680	900				353		1,416
Total	982	550	34,368	24,798	2,200	60	15,000	31,613	776	49,625
Governance			461	202				79		484
Grand Total	982	550	34,829	25,000	2,200	60	15,000	31,692	776	50,109

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THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

9 NET INCOME/(EXPENDITURE)	2019	2018
	£	£
This is stated after charging:		
Auditors remuneration	2,460	2,400
Other operating leases	13,765	13,517
Depreciation – owned assets	3,581	584
	<u>=====</u>	<u>=====</u>

10 STAFF COSTS

The aggregate payroll costs were:	2019	2018
	£	£
Wages and salaries	414,614	387,191
Social security costs	34,691	32,715
Pension costs	14,400	11,061
	<u>-----</u>	<u>-----</u>
	463,705	430,967
	<u>=====</u>	<u>=====</u>

	2019	2018
	£	£
Key management personnel remuneration and benefits	157,539	135,162
	<u>=====</u>	<u>=====</u>

The average number of full time equivalent staff employed by the charity during the financial year amounted to:

Number of employees	2019	2018
Chief Executive	1	1
Project Managers	3	2
Project staff	18	14
Administration and support	1	1
	<u>-----</u>	<u>-----</u>
	23	18
	<u>=====</u>	<u>=====</u>

No employee received remuneration in excess of £60,000 in the year under review or in the previous year.

THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

11 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income and endowments from:			
Donations	1,470	12,253	13,723
Charitable Activities	75,393	452,197	527,590
Other trading activities	251	1,979	2,230
Investments	4,247	-	4,247
Other income	300	-	300
TOTAL	81,661	466,429	548,090
Expenditure on:			
Charitable Activities	84,516	470,033	554,549
TOTAL	84,516	470,033	554,549
NET INCOME/(EXPENDITURE)	(2,855)	(3,604)	(6,459)
Transfers between funds	(2,483)	2,483	-
NET MOVEMENT IN FUNDS	(5,338)	(1,121)	(6,459)
FUNDS BROUGHT FORWARD	177,751	34,920	212,671
FUNDS CARRIED FORWARD	172,413	33,799	206,212

12 TRANSFERS BETWEEN FUNDS

This shows unrestricted funds transferred to support Young Carers Project Manager salary.

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

13 TANGIBLE FIXED ASSETS	Office Equipment £	Total £
COST		
At 1 April 2018	77,699	77,699
Additions	3,311	3,311
	-----	-----
At 31 March 2019	81,010	81,010
	-----	-----
DEPRECIATION		
At 1 April 2018	77,429	77,429
Charge for the Year	3,581	3,581
	-----	-----
At 31 March 2019	81,010	81,010
	-----	-----
NET BOOK VALUE		
At 31 March 2019	-	-
	=====	=====
 At 31 March 2018	 270	 270
	=====	=====
14 DEBTORS	2019 £	2018 £
Trade debtors	57,337	1,932
Prepayments and accrued income	10,896	3,478
Other debtors	417	417
	-----	-----
	68,650	5,827
	=====	=====
15 CREDITORS: Amounts falling due within one year	2019 £	2018 £
Deferred income (note 16)	108,600	141,991
Trade creditors	3,831	8,840
Other creditors	229	216
Social security and other taxes	8,768	8,511
Accruals	7,111	5,859
Grants repayable	656	656
	-----	-----
	129,195	166,073
	=====	=====

THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

16 DEFERRED INCOME:

As at 31 March 2019 the charity had deferred income as set out below:-

	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£
Big Lottery Fund / Reaching Communities	-	-	21,741
Ballinger Trust	-	-	25,000
Henry Smith Fund/ Community Foundation	12,019	12,019	10,348
North Tyneside Council – IAG	-	-	8,785
North Tyneside CCG – Mental Health Workers	40,000	40,000	4,629
North Tyneside CCG – Training Officer	16,470	16,470	-
North Tyneside CCG – Conference funding	1,000	1,000	-
BBC Children in Need	5,047	5,047	-
Comic Relief	-	-	17,619
Joseph Strong Trust	2,000	2,000	1,000
R W Mann Trust	2,000	2,000	177
Hardship Grants	2,463	2,463	1,947
Age UK	-	-	2,170
The Hedley Foundation	1,314	1,314	2,296
Everything Everywhere	1,416	1,416	1,416
Innerwheel	520	520	520
NTCCG – Young Carers Funding	7,000	7,000	30,000
Roland Cookson / Community Foundation	5,000	5,000	776
Sir James Knott Trust	4,012	4,012	4,239
Carers Trust	539	539	1,088
Wellesley Trust Fund / Community Foundation	-	-	5,000
HMRC – NI Allowance	-	-	3,240
LGA Foundation	2,800	2,800	-
Charles Robert Bell Fund / Community Foundation	5,000	5,000	-
	108,600	108,600	141,991

17 COMMITMENTS UNDER OPERATING LEASES

At 31 March 2019 the charitable company had annual commitments under non-cancellable operating leases as set out below:-

	Land and Buildings	Other	2019 Total	2018 Land and Buildings
	£	£	£	
Operating leases which expire:				
Due within 1 year	13,513	336	13,849	10,135
Due 1-2 years	3,378	336	3,714	-
Due 2-5 years	-	1,008	1,008	-
Due 5 years plus	-	168	168	-
	16,891	1,848	18,739	10,135

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

18 FUNDS

UNRESTRICTED FUNDS

	General Funds £
At 1 April 2018	172,413
Movement in funds	3,577
Transfer to restricted funds	(4,976)

At 31 March 2019	171,014
	=====

The unrestricted funds represent the funds that are given to the charity which are not designated for any particular project.

Key unrestricted charitable activities undertaken in the year are:

North Tyneside Council: IAG

This represents funding received for the provision of advice, information and guidance to carers to meet their needs which includes signposting and or referring the carer for additional support and services.

THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

18 FUNDS ... Continued

RESTRICTED FUNDS	Balance at 1.4.2018 £	Incoming resources £	Resources expended £	Transfers	Balance at 31.3.2019 £
Equal European Funding	673	-	-	-	673
<i>North Tyneside Council:</i>					
Young Carer Project Manager	-	36,093	41,069	4,976	-
Carer Support	1,832	70,516	70,516	-	1,832
Carer Support Contract	12,143	-	-	-	12,143
Database	353	-	353	-	-
General	5,646	-	5,212	-	434
<i>North Tyneside CCG</i>					
Strategic Work	-	19,626	19,626	-	-
Mental Health Worker	-	35,346	35,346	-	-
Database	940	-	576	-	364
Communications	1,146	-	450	-	696
Young Carers Support	-	35,500	35,500	-	-
<i>Charitable Trusts & Foundations:</i>					
Big Lottery Fund – RC	-	113,178	113,178	-	-
Ballinger Trust	-	25,000	25,000	-	-
Volunteers	954	-	-	-	954
Carers audit	2,972	-	-	-	2,972
H Smith / Community Foundation	-	34,829	34,829	-	-
Carers Trust	177	550	550	-	177
Age UK	-	4,407	4,407	-	-
BBC Children in Need	-	31,692	31,692	-	-
Carers events	5,060	-	-	-	5,060
Hardship grants	-	3,427	3,427	-	-
Sir James Knott Trust	2	227	227	-	2
R W Mann Trust	-	177	177	-	-
Allotment	88	-	60	-	28
Comic Relief	-	50,109	50,109	-	-
Donations	400	250	-	-	650
Fundraising	1,413	4,320	142	-	5,591
LGA Foundation	-	2,200	2,200	-	-
R Cookson / Community Foundation	-	776	776	-	-
Wellesley T F / Community Foundation-	-	15,000	15,000	-	-
Key Fund	-	249	249	-	-
Squires Foundation / Community Foundation	-	5,000	5,000	-	-
Hedley Foundation	-	981	981	-	-
	=====	=====	=====	=====	=====
	33,799	489,453	496,652	4,976	31,576
	=====	=====	=====	=====	=====

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

18 FUNDS ... Continued

Restricted funds and the use of these funds are as follows: -

North Tyneside Council:-

Young Carer Project Manager

This represents funding received to improve awareness of the issues young carers face and build capacity to identify and support young carers across the borough.

Carer Support

This represents funding for the provision of support to individual carers and relevant social care community team(s) with the overall aim of improving the quality and increasing the number of Carers' Assessments.

North Tyneside General

This represents funding received to provide various services including core support, carer support, young carers' development and mental health that the council has agreed to allow the Centre to utilise to support activities across all of these areas in general.

North Tyneside Clinical Commissioning Group:-

Strategic Work

This represents funding received to work at a strategic level to raise the profile of carers and influence local and national decision making to improve identification and support for carers.

Mental Health

This represents funding received to provide specialist carer support to carers caring for someone with a mental health problem.

Database

This is funding received to support the development of the Centre's Database

Communications

This is funding received to support the costs of marketing and publicity.

Young Carers Support

This represents funding received to support the Young Carers' Project

Charitable trusts and foundations:-

Big Lottery Fund – Reaching Communities

Funding to expand our information, Advice and Guidance service to reach more carers through the provision of additional peer support groups, one to one support, training and social activities programme.

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

18 RESTRICTED FUNDS ... Continued

Ballinger Trust

This represents funding received to support the Young Carers' Project.

Volunteers

Income received to support volunteers working with the Centre

Carers Audit

Income received to provide an audit of statistics around carers in the borough.

The Henry Smith Charity through the Community Foundation Tyne & Wear and Northumberland

This represents funding received to support a Family Support Worker working with young carers caring for a parent with mental health or substance misuse problems.

Carers Trust

This represents funding received from Carers Trust to support carers and their needs.

Age UK

This represents funding to support the delivery of a singing group for people with dementia and their carers

BBC Children in Need

This represents funding received to support a Young Carer Activities Worker to deliver a programme of clubs and school holiday activities to give young carers a break from caring.

Carers Events

This income is generated by the provision of events organised for carers to give them a break from their caring role.

Hardship Grants

This is funding applied from individual grants / trusts to support carers and their needs.

Sir James Knott Trust

This represents funding to provide adult carers with breaks by means of activities and events.

R W Mann Trust

This represents funding to provide young and adult carers with breaks by means of activities, events and aromatherapy.

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

18 RESTRICTED FUNDS ... Continued

Allotment

This represents income received to support ongoing work at the young carers' allotment.

Donations

This represents income from individuals specifically towards supporting Young Carers.

Fundraising

This represents income received from specific fundraising events to use specifically towards the Adult Carers project.

Comic Relief

This represents funding to support young carers to take social action to make North Tyneside a better place to live for young carers.

LGA Foundation

This represents funding received to support the Young Carers' project

Roland Cookson through the Community Foundation Tyne and Wear & Northumberland

This represents funding received to support the Young Carers' Project.

Wellesley Trust Fund through the Community Foundation Tyne and Wear & Northumberland

This represents funding received to support the Young Carers' Project.

Key Fund

This represents funding received to support the Young Carers' Project.

Squires Foundation Fund

This represents funding received to support carers of all ages.

Hedley Foundation

This represents funding to provide carers with breaks by means of activities and events.

THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

19 RESTRICTED FUNDS – COMPARATIVES FOR MOVEMENT IN FUNDS

	Balance at 1.4.2017 £	Incoming resources £	Resources expended £	Transfers	Balance at 31.3.2018 £
Equal European Funding	673	-	-	-	673
<i>North Tyneside Council:</i>					
Young Carer Project Manager	-	36,093	38,576	2,483	-
Carer Support	1,832	-	-	-	1,832
Carer Support Contract	15,643	70,516	74,016	-	12,143
Database	353	-	-	-	353
General	5,646	-	-	-	5,646
<i>North Tyneside CCG</i>					
Strategic Work	-	19,607	19,607	-	-
Mental Health Worker	-	26,057	26,057	-	-
Database	940	-	-	-	940
Communications	1,146	-	-	-	1,146
Young Carers Support	-	30,000	30,000	-	-
<i>Charitable trusts & Foundations:</i>					
Cabinet Office	-	23,526	23,526	-	-
Joseph Strong Trust	-	386	386	-	-
Big Lottery Fund - YIF	-	23,591	23,591	-	-
Big Lottery Fund – RC	-	118,910	118,910	-	-
Helen McCardle Fund	-	149	149	-	-
Ballinger Trust	-	25,000	25,000	-	-
Volunteers	954	-	-	-	954
Carers audit	2,972	-	-	-	2,972
Morrisons Foundation	-	2,028	2,028	-	-
H Smith – Community Foundation	-	29,402	29,402	-	-
1989 Willan Trust	-	10,000	10,000	-	-
Carers Trust	177	3,666	3,666	-	177
Age UK	-	66	66	-	-
BBC Children in Need	-	19,691	19,691	-	-
Carers events	4,494	566	-	-	5,060
Hardship grants	-	3,548	3,548	-	-
Sir James Knott Trust	2	63	63	-	2
Barbour Trust	-	328	328	-	-
R W Mann Trust	-	11	11	-	-
Allotment	88	-	-	-	88
Comic Relief	-	7,376	7,376	-	-
Donations	-	557	157	-	400
Fundraising	-	1,413	-	-	1,413
Innerwheel	-	178	178	-	-
Community Foundation – Social Action-	-	4,477	4,477	-	-
LGA Foundation	-	5,000	5,000	-	-
R Cookson / Community Foundation	-	4,224	4,224	-	-
	34,920	466,429	470,033	2,483	33,799

**THE NORTH TYNESIDE CARERS' CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds £	General Funds £	Total £
Tangible Fixed Assets		-	-
Current Assets	140,176	191,609	331,785
Current Liabilities	(108,600)	(20,595)	(129,195)
	-----	-----	-----
Total Net Assets	31,576	171,014	202,590
	=====	=====	=====

21 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 March 2019 nor for the year ended 31 March 2018.

22 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019 £	2018 £
Net income(expenditure) for the reporting period (as per the statement of financial activities)	(3,622)	(6,459)
Adjustments for:		
Depreciation charges	3,581	584
Interest received	(2,728)	(4,247)
(Increase)/decrease in debtors	(62,823)	27,318
(Decrease)/increase in creditors	(36,878)	10,406
	-----	-----
Net cash (used in)/provided by operating activities	(102,470)	27,602
	=====	=====

23 CONTROL

The charity is under the control of the board of trustees.