

Care for Carers
Report and Accounts
for the year ended
31 March 2024



Care for Carers
Supporting those who care for others

Charity Number: SC 013450

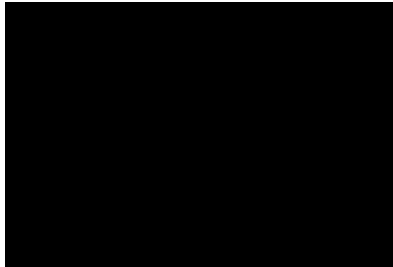
**Care for Carers
Report and Accounts
For the year ended 31 March 2024**

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Care for Carers

Reference & Administrative Information

Principal Address:

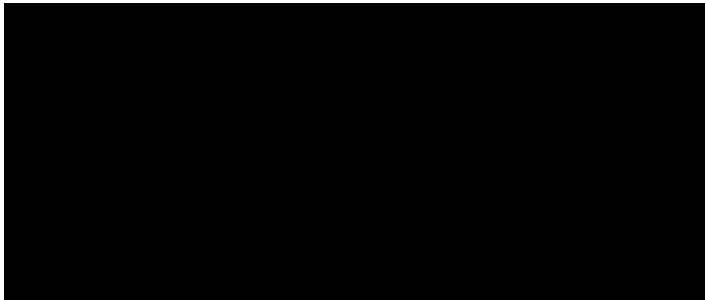


Website

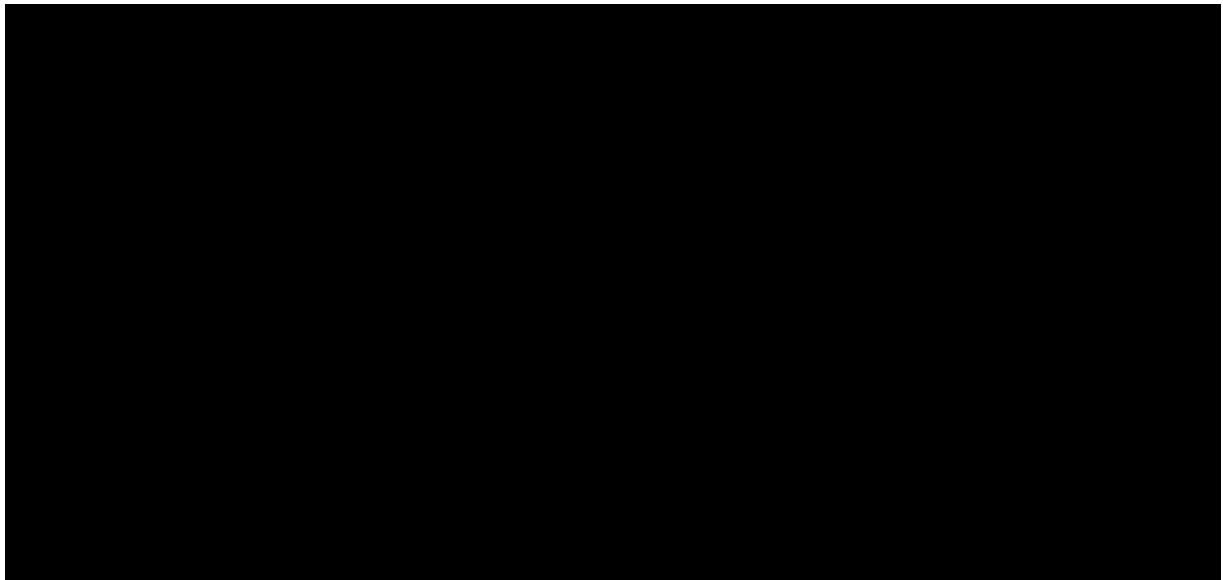
www.care4carers.org.uk

Scottish Charity reference: SC 013450

Members of the Management Committee



Monitoring Officer



Independent Auditor

Haines Watt Scotland Audit LLP
Chartered Accountants and Statutory Auditor
Q Court
3 Quality Street
Edinburgh
EH4 5BP

Care for Carers

Report of the Management Committee For the Year Ended 31 March 2024

The members of the Management Committee are pleased to present their report and the accounts for the year ended 31 March 2024.

Care for Carers – A Brief Profile.

Care for Carers is a Voluntary Organisation working for carers in Edinburgh since 1989. Care for Carers provides a range of local and citywide support services to carers. Our services are open to all carers across all caring situations. Our residential short break services are open to carers from across Scotland.

Mission Statement.

Our mission statement is simply: 'Supporting those who care for others'.

Structure, Governance and Management

Care for Carers was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 15 June 2012 as a result of a Change to SCIO application by Care For Carers SC013450 which was an Unincorporated Association registered as charity since 25 April 1990. The affairs of Care for Carers are conducted by the members of the Management Committee, who are the trustees of the charity. Other reference and administrative information, including the names of members of the Management Committee, is shown on page 2.

Overview of the Year.

Since April 2023 our work has continued to grow and develop. We have learnt from the opportunities that online learning can bring to carers services and we have retained a portion of our Still Caring programme to offer online events and workshops. As a team we have moved to a hybrid working model, learning from the pandemic and enabling staff to work more flexibly between home and office. We have invested in a hybrid meeting space, meaning we can give carers a choice of joining in with some events and activities online or in person or a mixture of both as required.

Face to face work continues to involve us maintaining an awareness of the potential risk of Covid19 on the most vulnerable. We do provide lateral flow tests and light touch risk assessment to be in place for all residential breaks to protect carers, the cared for and all staff and team members at Care for Carers.

CEC Edinburgh Health & Social Care Partnership Carers contract funding in relation to Short Breaks and Carers Support funded by the Carers Act Scotland funding stream from Scottish Government continues to enable us to expand our staff team and service delivery. We have been successful in leveraging in additional funding against this to provide more hours across the teams to cope with the ever increasing number of carers, the increase in complexity of cases and demands for services we are providing.

The growth in service delivery brought with it significant administrative demands across all of our services. Our fund raising has gone to plan and we have been able to build administration roles into the team and maintain professional tech and IT support. They have proved invaluable and support the whole organisation as well as individual work streams within each team across Short Breaks and Carer Support. This year we have shifted our processes into more digital and online formats. Securing data safely and easing monitoring and reporting requirements. We have worked hard on new software and systems such as Charitylog and OutNav software to capture outcome focussed evidence and look to build on this work over the following years. We have an organisational qualitative We Care Carers Survey as a member of the Carer Trust which enables us to capture

Care for Carers

Report of the Management Committee (continued)

Overview of the Year (continued).

rolling feedback from carers on how they rate us, our services, staff and experience of us. We will be looking to collate this once we have accumulated numbers and build the results into our annual reports going forwards. So far the feedback has been hugely positive with services, staff empathy and response being highly rated.

Our support from Creative Breaks, Science and Astronomy linked funding also continued to ensure that remote rural breaks and Astronomy programmes have been able to continue. Our grant funding via the Edinburgh Integrated Joint Board also continued and supported face to face events and activities for the carer and the also the cared for person as well as supporting our Carers Newsletter and online provision. Demand for these services has been high with carers seeking out supported short breaks and more one to one emotional support as well as support in relation to the cost of living and utility crisis. Being members of the Carer Trust has meant we can access microgrants for carers experiencing cost of living impacts and this work has grown over the year as needs increased. We have exceeded our target numbers across our funding streams.

Over the year we have worked on service tests of change through the Promoting Variety programme and the Social isolation and Loneliness Fund Time for Us project. This is a co-design project working with carers and cared for people to develop and deliver a programme of short breaks that enable them to safely come away together with a mixed group of peers.

Referral pathways have changed because of the pandemic with an increase in referrals from social work and hospital discharge teams and self-referrals. This has placed high demands on the Carer Support Team who are now often working with complex carer caseloads. There is a reduction in GP and Primary Care pathway referrals. However because our Carers Newsletters continue to go out regularly, contacts on our websites and word of mouth from carers we have seen another increase of around 15% in our membership over the year. Our membership list is currently at 1920 carers. On top of this there have been over 6000 enquiries coming into the office over this past year.

We are part of Shared Care Scotland's Respite model and Carefree breaks. we have supported over 75 people this year with more flexible short break opportunities through these services. This includes breaks for the carer and the cared for person together.

We have been successful over the past year with funding bids to the Creative Breaks Fund, and statutory partners listed above. We have also been supported by a range of trust funds to enable our services to be maintained and developed for the future. We are extremely grateful to these small trust fund donations and grants which allow us to provide additional capacity on services and to develop the organisation in a flexible and responsive manner. Many are anonymous but we would like to acknowledge the Queensberry House Trust for providing us with a grant to support trips and residentials, The Meikle Foundation and the Miss I F Harvey Charitable Trust for providing unconditional grants and the Schroder Charity Trust for supporting salary costs.

Over the year members of the Management Committee have been working hard on areas such as updating policies, maintaining data information and financial processes. This year we have brought in more Microsoft Forms and QR codes for information, evaluation and recording purposes. Remembering that carers have told us they want their information accessible and in a variety of formats. Working with Charitylog with admin support has made a huge difference to the organisation. We are working hard to ensure that the Case Record Management system is fit for purpose and working hard for us. I am very grateful to the trustees on the board who can support us to manage not only these fundamental transitions and to help us to implement them as well. The support of the whole board membership is invaluable to us and as volunteers they continue to work hard for our growing organisation.

Care for Carers

Report of the Management Committee (continued)

Overview of the Year (continued).

Over this year Care for Carers has:

- Dealt with over 6,000 individual contacts and enquiries from carers
- Dealt with over 180 new carer support work referrals
- Supported carers with funding and hardship applications and referrals, carers received over £14,000 in Carer Trust Grants, Edinburgh Health Forum and PKAVS carer grants through us and many more carers were signposted to other partners for additional grant funding support streams across the city.
- Increased our membership number to over 1900 carers
- Over 800 carers have been provided with a range of online and face to face events and activities such as Art, Photography, Eco Printing, Creative Writing, Sculpture, Upholstery, Theatre and Big Days Out events, carers (many cared for people also join in online with the family carer). Provision ranged from day, evening, weekend events, some were one off and some were course or workshop based.
- A number of events were open to the carer and the cared for person to come along together and over 200 cared for people took part with the carer. This included Theatre events, Christmas Light events and Open Day events.
- Stepping Out® has expanded with us providing and delivering residential breaks across the whole year. To the end of March 2024 we had given 199 carers a residential break away from their caring situation. These breaks varied from 1 nights to 5 nights away and from city based to remote rural breaks in locations across Scotland.
- Respite and Carefree breaks have been provided to over 75 carers, offering short breaks to a 7 night break.
- 9 organised Walks took place over the year with 47 carers on the Walking Group list, typically 12 carers take part in each walk.
- Produced, circulated and mailed out over 22,000 newsletters.

I would like to finish this overview with thanks to all the people and organisations who have given us support this year. It has never been more needed. To the funders and commissioners who have supported us to continue to maintain vital services but also to be creative and enable us to expand and develop our provision and our organisation. To all of the staff team, volunteers and trustees who have supported carers, staff and each other and to ensure that Care for Carers continues to be one of the organisations rated by carers as having supported them throughout these challenging times.


CEO

Strategic Planning.

Care for Carers remains a member of Edinburgh Carers Strategic Partnership Group and related subgroups. As members of the Carer Trust we are part of the Network Managers meetings and take part in Scottish Parliament – Cross Party Carers Policy meetings.

Edinburgh Carer Network.

We continue to be members of this partnership which works with staff from across all sectors to promote services and activities for carers across Edinburgh. The group will work to promote, increase and develop services for carers in the city and will link to the current Edinburgh Joint Carers Strategy. All members of the Edinburgh Carer Network are stakeholder members for these strategic planning structures within the city.

Care for Carers

Report of the Management Committee (continued)

PPE

By April 2021 PPE was readily available to buy and the need for us to produce and locate large amounts of PPE for carers had subsided. However we continue to supply on request as supplies allow. We continue to keep a supply of Lateral Flow tests to enable residential service provision and as an emergency supply for carers.

Still Caring Programme

The response to our quarterly seasonal Still Caring event programmes has proved so popular over the past year that we have continued to develop the range of offers provided through the service. As well as ensuring quarterly programmes go out with new offers included. Carers tell us that they find the programme exciting and it brings something new to them. Many carers enjoy the online option for events and this is something that we will continue to provide. We will develop Hybrid working options so that carers can have the choice of being in the group face to face or join online as needed.

The range of activities and events offered online has included;

- Yoga
- Wellbeing Sessions
- Film Screenings
- Cooking workshops
- Astronomy
- Art & Wellbeing
- Science events
- Virtual Art Gallery trips and talks
- Zoo tours

Face to face events and activities are very popular. Over this year we have used additional funding to add a Big Days Out programme, this allows carers to come away for the whole day to spend time focused on a subject or theme and to be able to socialise and share time with other carers. Some Big Days Out events will be open to the carer and the cared for person to get a break together. The demand for these has been overwhelming, showing the need for people to come away together. Some of the outside events on offer this year included;

- Botanic Garden trips
- Christmas light shows at the botanics
- Walking Group trips
- Theatre events
- Upholstery
- Castle of Light Shows
- Paddleboarding
- Flight Experience Days
- Wild Swimming
- Eco Printing
- Sculpture
- Creative Writing
- Visits to places of interest and art exhibitions and events

Care for Carers

Report of the Management Committee (continued)

A number of events and activities were delivered through Promoting Variety for carers and the cared for person. Many carers have lost replacement care options as a result of services changes and this has allowed them to enjoy an event or activity together.

Carers Newsletter.

Our Carers Newsletter has always been an important connection between us and the carers we work for but it has continued to be needed over the past year and carers have told us how important it has been for them to keep informed. The level of information needing to go out and the increase in our service delivery and programmes means that we have continued to provide a monthly Carer Newsletter, with an occasional additional information mail out. Due to the volume we need to get newsletters, printed, filled and posted externally. Many carers opt for email and a hard copy of the newsletter and with over 22,000 going out this involved a lot of budget and a number of funders supported us to make this happen including the EIJB grant and Lottery Awards for All fund.

Carers have told us how much this mattered to them, knowing that an up to date newsletter would arrive by post and / or email regularly with all our contact information for staff included so carers knew how to get in touch with any member of the team. The Carer Newsletters continue to go out with a number of attachments and information from service providers across the city. All of our programmes, events and activities also go out via our Newsletter mail shots. 50% of the carers on our list request a hard copy of the newsletter as well as an email version.

Staff Training.

This year staff took part in training on Safeguarding Adults, Charitylog KPI Reporting, OutNav, Evaluation and monitoring, ASSIST Suicide Prevention training, First Aid and REHIS food management. Social Media and Digital Leadership, Moving into Management, GDPR, Employment Law including HR Management Compliance were also undertaken. Care for Carers has been part of the EPIC NHS Lothian Carer Champion training programme this year. This training targets professionals within the NHS to update their knowledge on carers and carer's issues.

Management Committee.

As a carer-led organisation Care for Carers could not function without the dedicated individuals who make up the board of trustees and run the management committee. They support and enable the role of the CEO. The carers on the committee make decisions about work to be carried out and how they see the organisation and services developing. New members are always welcomed.

Financial Review

Total income for the year was £707,331, with expenditure of £683,090 giving a net increase in funds of £24,241 comprising an increase of £799 in restricted funds and an increase of £23,442 in unrestricted funds. Details of income and expenditure are shown in the statement of financial activities on page 12 and the accompanying notes to the accounts.

The main source of income is from grants which totalled £583,036 and are itemised in note 2 on page 17. We were also successful in raising £120,890 from Trusts (2023 – £140,720) .

Expenditure increased by 36% reflecting higher activity cost, including staff cost, post covid and is detailed in notes 4 to 10.

Restricted funds of £65,482 have been carried forward as detailed in note 14. The fixed asset fund, representing the value of the fixed assets, is £10,455 and the unrestricted general fund, which represents the free reserves of the charity stands at £217,615.

Care for Carers

Report of the Management Committee (continued)

Reserves

The free reserves of the charity are represented by the balance of £217,615 on the general fund. The trustees have concluded that the most appropriate level of reserves is 6 months of operating expenditure. The current balance roughly equates to 3.82 months (previous year – 4.64 months).

Auditor

It is the trustees' assessment that all necessary steps have been taken to ensure that the auditor has been made aware of all relevant audit information and as such there is no relevant audit information which the auditor has not been made aware of.

There have been no events subsequent to the yearend that require adjustment to the year results or disclosure to aid understanding.

Signed on behalf of the Management Committee

A black rectangular box redacting the signature of the Chairperson.

Chairperson

Member of the Management Committee

Date: 26 September 2024

INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND TRUSTEES OF CARE FOR CARERS

Opinion

We have audited the financial statements of Care For Carers for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, 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, including Financial Reporting Standard 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 2024 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; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 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.

Other information

The other information comprises the information included in the trustees' 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 we do not express any form of assurance conclusion thereon.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND TRUSTEES OF CARE FOR CARERS

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Report of the Management Committee set out on page 3, the trustees 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. Based on our understanding of the charity and its sector, we identified that specific risks may arise from non-compliance with laws and regulations regarding protection of vulnerable adults, health and safety, employment law, and charity law. We performed specific procedures on these areas as follows:

- Review of minutes and enquiry with senior management and directors for any known or suspected non-compliance;
- Enquiry with professional advisors, in the event that any potential non-compliance was identified;
- Obtaining an understanding of how internal controls are operated;
- Testing journal entries and other adjustments for any evidence of management override;
- Reviewing management estimates, assumptions and statements for any evidence of bias;

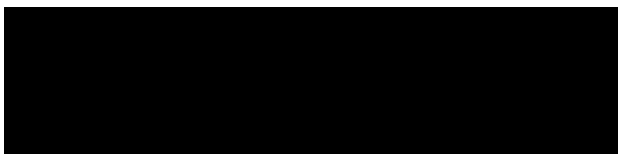
INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND TRUSTEES OF CARE FOR CARERS

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



For and on behalf of Haines Watts Scotland Audit LLP, Statutory Auditors, Q Court, 3 Quality Street, Edinburgh, EH4 5BP

Haines Watts Scotland Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

07/10/2024

Care for Carers

Statement of Financial Activities (including Income & Expenditure Account) For the Year Ended 31 March 2024

		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income:	Note				
Grants	2	-	583,036	583,036	350,093
Donations & fundraising	3	45,589	75,301	120,890	140,720
Investment income: bank interest		3,405	-	3,405	814
Total income		<u>48,994</u>	<u>658,337</u>	<u>707,331</u>	<u>491,627</u>
Expenditure:					
Fundraising costs		21,600	-	21,600	21,600
Staff costs	4	-	304,888	304,888	243,573
Carer grants		-	14,153	14,153	9,036
Project costs, events & activities	6	-	259,436	259,436	161,795
Other direct costs	7	-	11,968	11,968	14,707
Property costs	8	-	13,832	13,832	14,371
Office costs	9	-	12,962	12,962	15,111
Other administrative expenditure	10	4,921	39,330	44,251	20,477
Total Expenditure		<u>26,521</u>	<u>656,569</u>	<u>683,090</u>	<u>500,670</u>
Net Income for year		22,473	1,768	24,241	(9,043)
Net transfers		<u>969</u>	<u>(969)</u>	<u>-</u>	<u>-</u>
Net movement in funds		23,442	799	24,241	(9,043)
Funds brought forward		<u>204,628</u>	<u>64,683</u>	<u>269,311</u>	<u>278,354</u>
Funds carried forward		<u>228,070</u>	<u>65,482</u>	<u>293,552</u>	<u>269,311</u>

All incoming resources and resources expended are derived from continuing activities. The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The comparative figures are analysed by class in note 15 to the financial statements.

The notes on pages 15 to 22 form part of these financial statements.

Care for Carers

Balance Sheet at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	11	<u>10,455</u>	<u>11,089</u>
Current Assets			
Debtors	12	15,292	16,371
Cash at bank and in hand		<u>288,235</u>	<u>432,596</u>
		303,527	448,967
Creditors			
Amounts falling due within one year	13	<u>20,430</u>	<u>190,745</u>
Net Current Assets		<u>283,097</u>	<u>258,222</u>
Net Assets		<u>293,552</u>	<u>269,311</u>
Funds:			
Restricted funds	14	65,482	64,683
Unrestricted general fund	14	<u>228,070</u>	<u>204,628</u>
Total Funds		<u>293,552</u>	<u>269,311</u>

The accounts have been prepared in accordance with the Charities SORP (FRS 102).

The accounts on pages 12 to 22 were approved by the Management Committee on 26 September 2024 and are signed on their behalf by:

Signed:



Chairperson

Member of Management Committee

Date: 26 September 2024

The notes on pages 15 to 22 form part of these financial statements.

Care for Carers

Statement of Cash Flows Year Ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net income / (expenditure) for year	24,241	(9,043)
Adjustments for:		
Depreciation charges	4,921	3,849
Decrease / (increase) in debtors	1,079	(7,620)
(Decrease) / increase in creditors	<u>(170,315)</u>	<u>171,131</u>
Net cash provided used in / by operating activities	<u>(140,074)</u>	<u>158,317</u>
 Cash flows from investing activities:		
Purchase of tangible fixed assets	<u>(4,287)</u>	<u>(13,581)</u>
Net cash provided by investing activities	<u>(4,287)</u>	<u>(13,581)</u>
 Changes in cash and cash equivalents in the year	(144,361)	144,736
 Cash and cash equivalents at the beginning of the year	<u>432,596</u>	<u>287,860</u>
 Cash and cash equivalents at the end of the year	<u>288,235</u>	<u>432,596</u>

Care for Carers

Notes to the Financial Statements For the year ended 31 March 2024

1. Accounting Policies

Basis of Accounting

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of the Charities SORP (FRS 102): 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)'; and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity has applied the alternative structure allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis.

Going Concern Basis

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial

Income

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met, the income has been received or receipt is considered probable and the amount can be measured reliably.

Income from annual grants is recognised in the period to which the grant relates. Any grants received in advance or arrears are included as deferred or accrued income as relevant. Any grants or donations received for performance in a future financial period are also included in deferred income.

Income from other grants and donations is recognised on receipt. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Expenditure

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

Pension costs

The charity contributes to the NEST pension scheme. Contributions are charged to expenditure as they become payable.

(accounting policies continued on next page)

Care for Carers

Notes to the Financial Statements For the year ended 31 March 2024

1. Accounting Policies (continued)

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of each asset over its estimated useful life and is charged at 25% of cost per annum for equipment and fittings.

Generally assets with a cost or valuation less than £100 are not capitalised.

Taxation

Care for Carers is a recognised charitable body and is exempt from corporation tax on its charitable activity. It is not registered for VAT and expenditure includes VAT where appropriate.

Debtors

Trade and other debtors are recognised at the settlement amount due less any impairment. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

Creditors

Creditors are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Other basic financial instruments

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

Funds

Unrestricted funds can be used in accordance with any of the charitable objects at the discretion of the trustees.

Designated funds are set aside for particular purposes by the trustees. These include a fixed asset fund, which is equivalent to the net book value of tangible fixed assets.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Accounting estimates

The trustees do not consider that there are any areas of the financial statements where significant judgements are being carried out.

Care for Carers

Notes to the Accounts For the Year Ended 31 March 2024

2. Grants	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Edinburgh Integrated Joint Board	-	74,408	74,408	74,408
Edin Council Carer Support Team (Lot 5)	-	60,127	60,127	52,976
Edinburgh Council Short Breaks (Lot 3)	-	318,133	318,133	118,433
Edinburgh City Council One City Trust for residentials	-	3,250	3,250	-
Impact Funding Partners Social Isolation & Loneliness	-	12,741	12,741	-
People's Post Code Trust for salaries	-	10,000	10,000	-
Walter Scott CT for residentials	-	4,000	4,000	-
DWF Foundation for residentials	-	2,484	2,484	-
EVOC Promoting Variety	-	47,076	47,076	-
EVOC CMH&WB Grant	-	2,060	2,060	-
Bank of Scotland Foundation for salary costs	-	11,338	11,338	448
Shared Care Scotland	-	23,266	23,266	20,649
Carer grants	-	14,153	14,153	8,555
Edinburgh Council for Carer support & Dementia work	-	-	-	932
SCVO for office set up costs	-	-	-	9,092
Lottery Awards for All towards mailing costs	-	-	-	9,600
Robertson Trust for Short Breaks Co-ordinator post	-	-	-	15,000
EVOC: Prevention Investment Fund / Change Fund	-	-	-	2,000
RAS 200	-	-	-	37,000
Other grants	-	-	-	1,000
Total grants	-	583,036	583,036	350,093
3. Donations & fundraising	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Trusts	45,550	75,301	120,851	140,363
Individual donations & other	39	-	39	357
	45,589	75,301	120,890	140,720
4. Staff costs:			£	£
Gross salaries			276,747	220,294
Working from home allowance			1,508	2,288
Employer's NIC			23,258	18,892
Employment Allowance			(5,000)	(5,000)
Employer's pension			7,797	6,151
Recruitment & PVG			578	948
Total staff costs			304,888	243,573
The average number of employees on a head count basis			12.9	10.3
No employee received emoluments of more than £60,000 in the current or previous year.				

Care for Carers

Notes to the Accounts (continued)

5. Trustees remuneration

No emoluments were paid to members of the management committee during the year, nor in the previous year. No travel expenses were reimbursed in either year.

6. Project costs, events & activities

	2024	2023
	£	£
Tutors & workers	25,382	9,544
Venue costs	33,341	30,121
Events & outings	123,181	87,101
Catering supplies	29,609	13,467
Travel	16,102	1,841
Mailings	31,821	19,721
	<u>259,436</u>	<u>161,795</u>

7. Other direct costs

Staff training & conferences	3,834	11,034
Staff travel	1,720	-
Subscriptions	6,414	3,673
	<u>11,968</u>	<u>14,707</u>

8. Property costs

Rent	10,973	10,600
Property maintenance	1,261	2,279
Insurance	1,598	1,492
	<u>13,832</u>	<u>14,371</u>

9. Office costs

Stationery & supplies	3,221	7,907
Photocopying	-	1,194
Post	2,344	1,567
Phone	7,397	4,443
	<u>12,962</u>	<u>15,111</u>

10. Other administrative expenditure

Audit	8,000	-
Accountancy	700	550
IT systems & Website services and support	21,525	14,825
Payroll services	1,144	925
Other professional fees	7,837	117
Depreciation	4,921	3,849
Bank charges	124	171
Misc	-	40
	<u>44,251</u>	<u>20,477</u>

Care for Carers

Notes to the Accounts (continued)

11. Tangible Fixed Assets

	Office equipment £
Cost	
At 1 April 2023	20,678
Additions in year	4,287
(Less) disposals	(2,472)
At 31 March 2024	22,493
Depreciation	
At 1 April 2023	9,589
Charge for period	4,921
(Less) disposals	(2,472)
At 31 March 2024	12,038
Net Book Value	
At 31 March 2024	10,455
At 31 March 2023	11,089

12. Debtors

	2024 £	2023 £
Prepayments	15,292	16,371
	15,292	16,371

13. Creditors

	£	£
Tax & social security	6,204	4,309
Accruals	14,226	1,936
Deferred income (see below)	-	184,500
	20,430	190,745

Details of deferred income

Edinburgh Council Short Breaks	-	184,500
	184,500	184,500

Movement in deferred income

Opening balance at 1 April	184,500	15,000
Amount released to income in year	(184,500)	(15,000)
Amount deferred in year	-	184,500
Closing balance at 31 March	-	184,500

Care for Carers

Notes to the Accounts (continued)

14. Movement on Funds

	At 1/4/23 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/3/24 £
Restricted funds:					
Edinburgh Integrated Joint Board	-	74,408	(74,408)	-	-
City of Edinburgh Council:					
Carer Support Team (Lot 5)	-	60,127	(60,127)	-	-
Short Breaks (Lot 3)	39,976	318,133	(358,109)	-	-
One City Trust <i>for residential</i>	-	3,250	(3,250)	-	-
Impact Funding Partners Social					
for Isolation & Loneliness	-	12,741	(12,741)	-	-
People's Post Code Trust <i>for salaries</i>	-	10,000	(10,000)	-	-
Walter Scott CT <i>for residential</i>	-	4,000	(4,000)	-	-
DWF Foundation <i>for residential</i>	-	2,484	(2,484)	-	-
EVOC Promoting Variety	-	47,076	(47,076)	-	-
EVOC CMH&WB Grant	-	2,060	(2,060)	-	-
Bank of Scotland Foundation	-	11,338	(11,338)	-	-
Shared Care Scotland: Creative Breaks	7,753	23,266	(11,633)	-	19,386
Royal Astronomical Society (RAS 200)	6,754	-	(6,754)	-	-
Carer grants	1,200	14,153	(14,153)	-	1,200
Other Trust grants					
for Drive-in	1,000	-	-	-	1,000
for PPE	2,000	-	-	-	2,000
for salaries	-	14,000	(14,000)	-	-
for Newsletter	-	3,000	(3,000)	-	-
for carers IT equip & support	1,000	-	-	-	1,000
for IT server	-	969	-	(969)	-
for Christmas activities	-	1,200	(1,200)	-	-
for therapy	-	5,480	4,120	-	9,600
for trips & residential	5,000	50,652	(24,356)	-	31,296
Total restricted	64,683	658,337	(656,569)	(969)	65,482
Unrestricted funds:					
General fund	193,539	48,994	(21,600)	(3,318)	217,615
Fixed asset fund (a)	11,089	-	(4,921)	4,287	10,455
Total unrestricted	204,628	48,994	(26,521)	969	228,070
Total funds	<u>269,311</u>	<u>707,331</u>	<u>(683,090)</u>	<u>-</u>	<u>293,552</u>

(a) The fixed asset fund represents the net book value of fixed assets. Depreciation for each period is charged to the fund and the cost of assets purchased is transferred in.

Care for Carers

Notes to the Accounts (continued)

Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds Fixed Assets	General	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	10,455	-	10,455
Debtors	15,292	-	-	15,292
Cash at bank & in hand	70,620		217,615	288,235
(Less) Creditors	(20,430)	-	-	(20,430)
Net Assets at 31 March 2024	65,482	10,455	217,615	293,552

15. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2023

The following provides an analysis by class of the comparative figures in the SOFA as required by paragraph 4.2 of the Statement of Recommended Practice for Charities.

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Income:			
Grants	1,000	349,093	350,093
Donations & fundraising	82,057	58,663	140,720
Investment income: bank interest	814	-	814
Total income	83,871	407,756	491,627
Expenditure:			
Fundraising costs	21,600	-	21,600
Staff costs	-	243,573	243,573
Carer Trust grants	-	9,036	9,036
Project costs, events & activities	-	161,795	161,795
Other direct costs	-	14,707	14,707
Property costs	-	14,371	14,371
Office costs	-	15,111	15,111
Other administrative expenditure	3,849	16,628	20,477
Total Expenditure	25,449	475,221	500,670
Net income / (expenditure) for year	58,422	(67,465)	(9,043)
Net transfers	999	(999)	-
Net movement in funds	59,421	(68,464)	(9,043)
Funds brought forward	145,207	133,147	278,354
Funds carried forward	204,628	64,683	269,311

Care for Carers

Notes to the Accounts (continued)

16 Analysis of Net Assets Between Funds - prior year

	Restricted Funds	Unrestricted Funds Fixed Assets	General	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	11,089	-	11,089
Debtors	16,371	-	-	16,371
Cash at bank & in hand	239,057	-	193,539	432,596
(Less) Creditors	<u>(190,745)</u>	<u>-</u>	<u>-</u>	<u>(190,745)</u>
Net Assets at 31 March 2023	<u>64,683</u>	<u>11,089</u>	<u>193,539</u>	<u>269,311</u>