

**CARERS  
TRUST**

**Hillingdon**

# **Carers Trust Hillingdon**

Company Limited by Guarantee

England & Wales Charity number: 1082297

England & Wales company registration number: 04041290

## **Annual Report**

31 March 2023

**Auditor:**

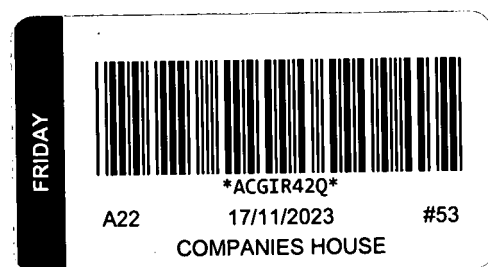
**Cox Costello & Horne**

Chartered Accountants and Tax Advisers

26 Main Avenue

Moor Park

HA6 2HJ



# **Annual Report**

## **Year ended 31 March 2023**

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## **Trustees' Annual Report Year ended 31 March 2023**

The Trustees, who are also directors for the purposes of the Companies Act 2006, present their report and the financial statements of the charity for the year ended 31 March 2023.

### **Reference and administrative details:**

Registered charity name:	Carers Trust Hillingdon
Charity registration number (England & Wales):	1082297
Company registration number (England & Wales):	04041290
Registered office:	Luther Bouch House 126, High Street Uxbridge Middlesex UB8 1JT
Website:	<a href="http://www.carerstrusthillingdon.org">www.carerstrusthillingdon.org</a>

### **The Trustees:**

The trustees who served the charity during the period were as follows:

Dolores Lee	Chair	
John Major	Vice Chair	Resigned February 2023
Aegon Welsh	Vice Chair	Re-elected October 2022
Manpareet Dhaliwal	Treasurer	
Hardeep Jhutti	Director	
Nancy Rawlings	Director	Re-elected October 2022
Graham Hawkes	Director	Resigned January 2023
Jacqueline Hole	Director	
Angela Wegener	Director	Elected October 2022
Nutan Patel	Director	Appointed May 2023
Noreen Groves	Director	Appointed May 2023
Beulah East	Director	Appointed May 2023

**Chief Executive/Company Secretary:** Sally Chandler, RGN, MCMI, CMgr

**Bankers:** National Westminster Bank Plc  
The Chimes  
Uxbridge UB8 1LA  
  
CAF Bank Ltd  
Kings Hill  
West Malling ME19 4TA

**Solicitors:** IBB  
Capital Court  
30 Windsor Street  
Uxbridge, UB8 1AT

## **(1) Structure, governance and management**

### **1.1: Status**

Established as a local project of the Carers National Association in 1989, Carers Trust Hillingdon moved to independence on 25 April 1996 and became an unincorporated association registered as a charity on 10 May 1996. On 26th July 2000 the organisation was incorporated as a company limited by guarantee.

Carers Trust Hillingdon is governed by its Memorandum and Articles of Association, dated 3rd October 2013. It is a registered charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company, agreeing to contribute £1 in the event of the charity winding up.

### **1.2: Principal activity**

The principal activity of the charity during the year was the relief of poverty and mental or physical sickness or suffering amongst carers (from age 5 years plus) and mitigation of the negative impacts of unpaid caring responsibilities.

### **1.3: Recruitment and selection of Trustees**

All the Trustees of the charity are also Directors of the company. Under the requirements of the Memorandum and Articles of Association, one third of the directors shall retire from office, being those who have been longest in office as directors. The retiring directors shall be eligible for re-election. Appointment of Trustees is governed by the Memorandum and Articles of Association. The Board of Directors is authorised to appoint new directors to fill vacancies arising through the resignation or death of an existing trustee.

All trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the financial statements.

The Board of Trustees undertakes regular reviews of the skill mix of trustees and of the Board's efficacy. They have also developed the roles and portfolios of the Trustees, to maximise their support to the organisation and staff team.

It is always the intention of the Board to reflect the local population and to include representation of those with lived experience of caring. All Trustees have access to a training and development fund and are actively encouraged to explore the role, via conferences, seminars and workshops for trustees.

### **1.4: Quality services**

The organisation holds the following quality marks:

- Trusted Charity level 2 (formerly PQASSO) (re-awarded August 2022)
- AQS Advice with Casework, level 2 (re-awarded January 2022)

## **1.5: Induction and training of trustees**

In addition to their initial meeting with the Chair and Chief Executive, new trustees are provided with the Charity Commission's Essential Guide to Becoming a Trustee, most recent annual report and a portfolio of current policies and procedures. They are invited to spend some time with the Chief Executive and encouraged to meet other staff and volunteers. It is common practice for new trustees to visit some of the frontline services so they have a better sense of the organisation and its relationship with local communities.

## **1.6: Organisational structure of the charity**

The Board of Trustees govern the charity and determine strategy. The Board meets six times a year; there are four sub-committees covering quality, finance, health and safety and fundraising and an Executive sub-committee also meets at least six times per year, which has devolved decision-making powers between Trustee Board meetings. The Finance Committee meets monthly 11 months of the year (apart from May when the annual audit is in progress).

A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within a scheme of delegation approved by the trustees, for operational matters including finance, employment and service development for carer support.

The key management personnel of Carers Trust Hillingdon comprise the Chief Executive Officer and three Senior Managers. Total re-numeration of key personnel £152,864 (2022 - £149,267). We have a pay structure with bands and scale points that were set after a pan-London benchmarking exercise of other carer organisations, with the exception of the CEO, which is set by trustees to reflect market rates.

## **1.7: Interested parties**

**1.7.1:** Carers Trust Hillingdon is a Network Partner of the national body, Carers Trust. This means they are part of a network of 130+ Carers Centres across the UK under a national umbrella body, Carers Trust. The annual affiliation fee gives them access to central support in the form of: national campaigns; regional structures offering peer support; access to the Network Support team for advice and guidance; grant and hardship funding; an annual Conference; learning networks and a central Learning Hub; Policy and Parliamentary digests, and; central research and intelligence about caring in the UK.

**1.7.2:** Carers Trust Hillingdon is one of five founding members of H4All, a Charitable Incorporated Organisation (CIO), which was established to improve joint-working across the third sector in Hillingdon and to collectively improve residents' health and wellbeing. Originally registered as a Community Interest Company at Companies House on 23 September 2015, H4All changed its status to a CIO in March 2019 (Charity no: 1182593). The other partners are local charities Age UK Hillingdon, Harrow and Brent, Disablement Association Hillingdon (DASH), Harlington Hospice and West London Minds. [www.h4all.org.uk](http://www.h4all.org.uk)

**1.7.3:** Carers Trust Hillingdon is the lead organisation of the Hillingdon Carers Partnership, which is delivering the London Borough of Hillingdon's Combined Carers

Services contract, 2016-2023). It sub-contracts four specialist elements from its partners: Harlington Care, Hillingdon Mind, Alzheimer's Society and Harlington Hospice. [www.carerstrusthillingdon.org/the-hillingdon-carers-partnership/](http://www.carerstrusthillingdon.org/the-hillingdon-carers-partnership/)

**1.7.4:** Carers Trust Hillingdon is also a founding member of 3ST NWL, a growing collaborative of over 30 third sector organisations operating in the eight boroughs of NW London: Hillingdon, Harrow, Brent, Hounslow, Ealing, Kensington and Chelsea, Westminster and Hammersmith and Fulham. [www.3stnwl.org.uk](http://www.3stnwl.org.uk)

## **(2) Objectives and activities**

The Company's objectives and principal activities are:

**2.1:** The relief of poverty and mental or physical sickness or suffering amongst the 'carers' defined in the below object.

**2.2:** The relief of persons with a disability arising from age, sickness or physical or mental disability and in particular by the provision of practical help, service, support, advice and information to those responsible for their care, especially spouses, partners and relatives who have an unpaid responsibility for their daily care and treatment ('the carers').

**2.3:** The activities employed to achieve the charity's objectives include:

- Provision of information and advice on support available to carers and their families;
- Provision of welfare benefits advice and support to appeal;
- Provision of short replacement care breaks for carers;
- Delivery of services that meet the needs of carers from diverse cultures and backgrounds, including information and advice services in four community languages;
- Provision of services that enable adult carers to meet together and benefit from peer support;
- Provision of training opportunities for carers;
- Provision of creative activities for carers;
- Provision of opportunities for young carers to meet other young carers, join in clubs, fun events and trips and learning activities;
- Provision of a supported transition programme for young adult carers between 16 - 25 years;
- Provision of an intensive Family Support Service;
- Provision of a Schools Outreach programme;
- Provision of a specialist service for young carers affected by parental substance misuse or mental ill health;
- Provision of counselling and therapeutic care, and;
- Enabling carers to have a voice within the local community.

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

**2.5: Volunteers:** Carers Trust Hillingdon is very grateful for the support it receives from volunteers in respect of counselling, office administration, support groups such as Carers Cafés, involvement with the Young Carers Clubs and their activities, together with all the events run throughout the year.

In 2022/23 - our volunteers contributed a total of 2,548 hours to the support of carers. Volunteer hours significantly increasing our capacity for support to the carers of Hillingdon. Calculated at the London Living Wage of £11.95 per hour, this equates to an increased service capacity of £42,996.

In year we supported 4,790 (21.3%) of the 22,465 carers that 2021 Census data indicates live in Hillingdon and 1,287 (52.5%) of the estimated 2,450 young carers in the borough.

**2.6:** During the year Carers Trust Hillingdon has continued to offer a broad range of services for carers in order to meet objectives for our beneficiaries. Many of our services have now returned face-to-face, although by popular demand from carers, a hybrid delivery methodology has been adopted with some activity still delivered online for their convenience. Delivery falls into five broad categories:

**2.6.1: Information, advice and support:** a High Street drop-in Advice Centre in Uxbridge; maintenance of website and social media accounts; a Carers Newsletter; extensive written information, and; provision of Carers Advisors for every carer using the service. The Advice team offers: help with form-filling, benefit checks, representation at tribunal, Carers Assessments; advocacy and a home visiting service. The team speaks four Asian languages and supports many carers who are non-English speaking.

**2.6.2: Health and Wellbeing Services for adult carers:** therapeutic care sessions; Carer Cafes; emotional support and one-to-one counselling; psychotherapeutic carer support groups; arts courses; carer training, and; activities intended to improve health outcomes such as exercise and yoga classes and guided walks.

Additionally, in response to new and emerging needs from the pandemic, we also offer End of Life training and a new Bereavement Café, The Robins, for carers who have lost loved ones.

**2.6.3: Young Carers Services:** one-to-one support; specialist support for children and young people; intensive Family Support Service; Young Carers Clubs for fun activities and social contact with other young carers; learning opportunities; sports activities; school holiday activities; supported transition from school to further education or employment; advocacy with education and training providers and we have developed a comprehensive school outreach and liaison programme.

**2.6.4: Carer Assessments:** we have integrated carer assessments across the Hillingdon Carers Partnership and now conduct all single assessments on behalf of the council, with the exception of parent-carers and children and young people.

**2.6.5: Education and awareness raising:** provision of training and information sessions for health and care staff, teachers and pastoral care staff in schools and other community organisations and charities.

**2.7:** Finally, Carers Trust Hillingdon has maintained and developed its leadership and management of the Hillingdon Carers Partnership (HCP). The Partnership consistently exceeds contracted Key Performance Indicators and offers a single point of access to support for carers, meaning they only have to tell their story once.

### **(3) Key achievements**

#### **3.1: Headline successes**

- Under the leadership of Carers Trust Hillingdon, Hillingdon Carers Partnership has now drawn down new resources to a total of £1,764,532 since the start of the contract in September 2016 – in year this was a total of £ £108,490 in new funding for services to carers.
- We secured £837,152.77 in carer-related benefits in year, improving the household incomes of families providing care and support to a Hillingdon resident. The Advice team delivered 1,167 welfare benefits checks and distributed 7,394 pieces of information. In addition to the benefits checks, carers accessed 687 face-to-face appointments and 683 telephone consultations.
- The Health and Wellbeing team delivered 2,644 breaks from caring for adult carers against a contracted target of 1,000.
- This year also saw the introduction of three new training and support programmes:
  - a) **Finding your Way** - an introduction to caring – newly-registered carers are invited to the Centre for a coffee and to hear more about Carers Trust Hillingdon, our partners and other services within the Borough of Hillingdon. This gives them the confidence to ask for help and join in activities and allows us to better develop a relationship with people new to caring.
  - b) **Caring day-to-day** - carers are invited to attend sessions that specifically help with their caring role e.g., reducing the risk of falling, understanding incontinence or managing medication. They are provided with vital information to assist in their decision making e.g., Care Homes explained, Legal planning or Navigating your way around social care. Carer feedback has helped us to design a stage two programme in 2023-24.
  - c) **I am a carer but what about me** - a series of workshops encouraging carers to think about, and make time for, themselves. Sessions take an important topic e.g., Stressed out, and offered carers different approaches and practices. They are designed to help them address and manage their emotions from different angles - psychological, therapeutic or creative. These different approaches allowed the same topic to appeal to different carers thereby ensuring we reached a wider audience.

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### **3.2: The Young Carers team:**

- a) Raised an extra £16,942 to provide additional activities and events for young carers.
- b) Secured new funding for an additional staff member to meet the demand for our Schools Outreach programme which has supported 247 young carers in school since April 2022.
- c) Delivered 2,586 breaks from caring for children and young people against a contracted target of 1,500.
- d) On Young Carers Action Day, we held our first young and young adult carer Awards Ceremony at the Beck Theatre. The event was sponsored by local businesses and attended by over 200 people including young carers, family members, sponsors, schools, the Mayor of Hillingdon and the Leader of the Council.

### **3.3: Collaborations and partnerships**

**3.3.1:** We have an excellent track record in collaborative working, most notably through the Hillingdon Carers Partnership (HCP) and H4All, although we work closely with multiple organisations where it is in carers' interests for us to do so.

**3.3.2:** 2022/23 has also seen the development, recognition and growth of 3ST NWL, an alliance of charities working across NW London. 3ST is recognised by the emerging NWL Integrated Care System as the representative body of the third sector in NW London, and the collaborative has seats on the Partnership Board and nine Portfolio Boards. In March 2023 3ST secured a two-year investment from NWL ICS to further develop its infrastructure and to create a legal entity.

**3.3.3:** Collaborative working has significantly enhanced the services we provide to carers in multiple ways:

- Carers only have to tell their story once and the relevant services wrap around them as needed, providing we have their permission to share their details with partners. This gives them easy access to specialist support via the Hillingdon Carers Partnership, most notably specialist dementia and mental health support, as well as the Carers Short Breaks respite (replacement) care service.
- Our broader partnerships mean that there is significantly more active cross-referral so carers are plugged in to the support they need after contact with any of a much wider range of organisations or other third sector and statutory services.
- By sharing resources such as training, office accommodation and even staff, we maximise the level of resource we can drive to the frontline. At H4All, we also use our collaborative buying power to drive down core support costs, such as IT, insurances and training.

## **(4) Financial and governance review**

#### **4.1: Preparation of financial statements**

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 and Accounting and Reporting 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, effective on 1 January 2019.

#### **4.2: Income**

**4.2.1:** During the financial year 2022/23, 55% of the organisation's income was via the Combined Carers Services contract and Corporate Grant from the London Borough of Hillingdon. Remaining income was from a variety of charitable trusts and foundations.

**4.2.2:** Other income sources during 2022/23 were:

- Carers Trust
- NWL ICS
- Henry Smith Foundation
- BBC Children in Need
- Mercers Philanthropy
- City Bridge Trust
- Big Lottery
- Triangle Trust
- British and Foreign Schools Society (BFSS)

#### **4.3: Expenditure**

**4.3.1:** Carers Trust Hillingdon has continued to exercise robust budgetary control to achieve savings. Due to a 46% rise in costs across all cost centres, the Board has recently agreed to a restructure of the core Business Continuity team, leading to a redundancy and altered roles for some staff. This has enabled us to deliver a balanced budget, rather than a deficit budget, for the 2023-24 financial year.

By reviewing core costs, the organisation has not yet had to reduce support services for carers, however, it is important to flag that the centre is as lean as it can be and any reduction in income will now start to impact on carer support.

#### **4.4: Minimising environmental impact**

**4.4.1:** We continue to apply our Environmental Management System (EMS), based on the principle of the '3 Rs':

- Reducing use of resources
- Re-using resources wherever possible
- Recycling resources that are of no further use

**4.4.2:** In accordance with the EMS:

- Our Environmental Policy has clear targets for the recycling of consumables (e.g. paper, printer cartridges)
- We renegotiate our energy contracts on a three-yearly basis, monitor our use of energy and set targets for year-on-year reduction in usage
- We use digital technology to reduce the requirement for paper documents and materials and the associated environmental impact of production and delivery.

#### **4.5: Reserves policy**

**4.5.1:** Our target reserves level is set at four to six months of the salary, lease and contractual commitments, plus a contingency of £15,000. Our current reserves are £270,143 being unrestricted funds not represented by fixed assets, so this currently falls within the parameters of £231,358 and £339,538.

**4.5.2:** In 2021-22, we were able to review reserve levels and invested in two new posts: an adult carer Health Officer to support increased demand and a second Schools Outreach post to support young carers to catch up with their education. We have subsequently identified longer-term sources of funding for both roles.

**4.5.3:** Trustees continue to maintain healthy levels of reserves to support roles that are coming to the end of their funding pending a new bid or source of funding, although this is strictly monitored and managed.

#### **4.6: Risk management**

**4.6.1:** The Trustees actively review the major operational and business risks faced by the charity, in particular focusing on the management of risk associated with the management of four sub-contracting organisations.

**4.6.2:** The charity has a risk management strategy, which comprises:

- An annual review of the principal risks and uncertainties that the charity face
- Chief Executive review and update of Risk Register for Trustee meetings twice per year – or in response to an extraordinary event.
- The establishment of policies, systems and procedures to mitigate those risk identified in the risk register and annual review of policies and procedures
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.
- Annual SWOT analysis to ensure all Trustees are aware of the operational environment, to identify new threats and/or weaknesses and to ensure that full advantage is taken when new opportunities present themselves.

#### **4.7: Restated funds**

**4.7.1:** Tommy's Fund was restated after 31<sup>st</sup> March 2022 as it was part of a

£40,000 private donation that was split into three parts - £3,000 in Planning for Tomorrow, £10,000 into Tommy's Fund and £27,000 into Unrestricted funds. All three have now been placed into Tommy's Fund in accordance with the donor's revised wishes.

## **(5) Planning for the future**

**5.1:** Continuous improvement is a central tenet of the organisation. In addition to staff planning away days, Trustees hold an annual away-day to:

- Review and measure the organisation's performance via a full review of a series of key documents, including - but not limited to - the Sustainability Plan, Board Performance against Governance Standards, Fundraising Strategy, Marketing and Communications Strategy and Operational Delivery Plans
- Develop specialist projects. Over the last 10 years these have included: the development of two 5-year Organisational Strategies; a full rebrand of Hillingdon Carers as Carers Trust Hillingdon; the implementation of a new Outcomes and Impact Framework; extensive preparation for contract tenders, and; two staffing restructures to better meet operational delivery requirements.
- Receive presentations and updates on key strategic relationships, most notably the Hillingdon Carers Partnership, H4All and 3ST NWL to inform key decision-making about these entities.

**5.2:** The priorities and focus of planning for the 2023-24 financial year have been on:

- Financial planning to tackle the current challenges faced by the organisation in the current financial climate, rising core costs and a possible reduction in the contract value. Additionally, a number of external grant-funded services are also coming to the end of the current grant period, so a lot of activity has taken place to secure the financial future of the organisation.
- The extensive stakeholder consultation that is conducted to prepare the organisation for the competitive tender for its core Council contract, expected in late 2023.
- A full review of HR systems and processes and associated Policies and Procedures, including: securing a new HR management system; an external specialist review of policies; development of a new Staff Handbook; development of a new signed Working from Home Policy, and; tightening up of absence and sickness management.
- Securing clinical psychotherapeutic support for frontline staff who have challenging roles in terms of providing emotional support to carers for death, dying and bereavement or those with complex social issues, such as domestic violence, debt, neighbourhood nuisance etc.

## **(6) Measuring achievement**

**6.1:** Trustees routinely receive all monitoring reports relating to contracted deliverables. This means they have a consistent sense of how the organisation is performing against the local authority's contracted KPIs, and the objectives of all external grant funds. They are confident that the team is high-performing and consistently exceeds the majority of its target outputs. Where this is not the case, the Chief Executive presents remedial action plans at Board meetings.

**6.2:** The development in 2022 of the new Outcomes and Impact Framework will provide the organisation with a better sense of outcomes for carers once data collection beds in. Measuring 'distance travelled' pre- and post- interventions is challenging due to the nature of caring. The negative impacts of caring tend to be cyclical, and therefore any measurement only assesses how a carer is feeling at the time of completing any monitoring questionnaires. However, the recognised tools we are using will, we anticipate, give us a better picture in terms of the outcomes for carers that we deliver.

## **(7) Responsibilities of the trustees**

**7.1:** The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable laws and regulations.

**7.2:** Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they 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.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

**7.4:** The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and

enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**7.5:** The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**7.6:** The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees 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.

**7.7: Auditor:**

In pursuance of expenditure controls, Trustees went to the market and re-tendered the contract for the annual audit. The tender exercise was commenced in February 2018; the successful organisation, Cox, Costello and Horne, was appointed by Carers Trust Hillingdon' membership at its AGM in October 2018 and conducted our audit for the first time at the end of the 2018-19 financial year. There is a vote by Carers Trust Hillingdon's membership every year at its annual AGM when auditors are appointed.

**7.8: Small Company provisions:**

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

**7.9: Registered office:**

Luther Bouch House, 126 High Street, Uxbridge, Middlesex, UB8 1JT

Signed on behalf of the trustees:



**Dolores Lee, Chair**  
**Dated: 4th August 2023**

## **Independent Auditors Report to the Members of Carers Trust Hillingdon Year ended 31 March 2023**

### **Opinion**

We have audited the financial statements of Carers Trust Hillingdon (the 'charitable company') for the year ended 31 March 2023 which comprise Statement of Financial Activities, the Statement of Financial Position, 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, 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 charitable company's affairs as at 31 March 2023 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 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**

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 entity'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 trustees are responsible for the 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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

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

- The information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included within 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 in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 13 and 14 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.

### **Auditor's responsibilities for the audit of the financial statements**

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

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

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

We considered the nature of the charity's industry and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, and others within the entity about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Memorandum and Articles of Association, The Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, fundraising regulations; employment and pension law; direct and indirect tax legislation; health and safety legislation; child protection legislation; anti-bribery legislation and data protection legislation

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the charity for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address them are described below:

- Recognition of grant income: this involves judgement around whether grants have performance conditions attached to them which have to be met before income can be recognised, as well as judgement over whether or not those conditions have been satisfied. On a sample basis, we have assessed the judgements and estimates made by management in the recognition of this income.
- Appropriate allocation of restricted income: there is a risk that restricted income may not have been identified and allocated as such. We reviewed the allocation of income to restricted or unrestricted funds on initial recognition to ensure restrictions were appropriately identified and applied, and we reviewed fund transfers from restricted to unrestricted funds to assess the rationale for those movements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC and with the Charity Commission.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://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 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 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 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.

DocuSigned by:  
*Cox Costello & Horne*  
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**Mr Michael F Cox FCA, Senior Statutory Auditor**

**Dated: 4<sup>th</sup> August 2023**

**For and on behalf of:**

Cox Costello & Horne, Chartered Accountants and Statutory Auditors  
26 Main Avenue  
Moor Park  
HA6 2HJ

**Carers Trust Hillingdon**  
**Statement of Financial Activities**  
(Incorporating the income and expenditure account)  
Year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
<b>INCOME FROM:</b>	Note				
Donations	2	32,509	5,826	38,335	66,073
Charitable activities	3	770,006	684,798	1,454,804	1,348,895
Interest receivable		1,881	-	1,881	1,393
Other income		-	3,835	3,835	50
<b>TOTAL</b>		<b>804,396</b>	<b>694,459</b>	<b>1,498,855</b>	<b>1,416,411</b>
<b>EXPENDITURE ON:</b>					
Raising funds	4	(17,556)	(1,440)	(18,996)	(26,397)
Charitable activities	5	(792,973)	(692,866)	(1,485,839)	(1,369,013)
<b>TOTAL EXPENDITURE</b>		<b>(810,529)</b>	<b>(694,306)</b>	<b>(1,504,835)</b>	<b>(1,395,410)</b>
<b>NET INCOME (EXPENDITURE)</b>		<b>(6,133)</b>	<b>153</b>	<b>(5,980)</b>	<b>21,001</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(6,133)</b>	<b>153</b>	<b>(5,980)</b>	<b>21,001</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward - restated		277,115	54,981	332,096	311,095
<b>TOTAL FUNDS CARRIED FORWARD</b>	20	<b>270,982</b>	<b>55,134</b>	<b>326,116</b>	<b>332,096</b>

**Carers Trust Hillingdon**  
**Statement of Financial Position**  
Year ended 31 March 2023

		2023	2023	2022	2022
		£	£	£	Restated £
	Note				
<b>Fixed Assets</b>					
Tangible assets	10		839		-
<b>Current Assets</b>					
Debtors	11	56,360		37,406	
Cash at bank and in hand	12	416,925		475,754	
		<u>473,285</u>		<u>513,160</u>	
<b>CREDITORS:</b>					
Amounts falling due within one year	13	(148,008)		(181,064)	
<b>NET CURRENT ASSETS</b>			<b>325,277</b>		<b>332,096</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b><u>326,116</u></b>		<b><u>332,096</u></b>
<b>NET ASSETS</b>			<b><u>326,116</u></b>		<b><u>332,096</u></b>
<b>FUNDS</b>					
<b>THE FUNDS OF THE CHARITY:</b>					
Unrestricted funds	20		270,982		277,115
Restricted funds	20		<u>55,134</u>		<u>54,981</u>
<b>TOTAL FUNDS</b>			<b><u>326,116</u></b>		<b><u>332,096</u></b>

These financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

These financial statements were approved by the members of the Board and authorised for issue on 4 August 2023, and are signed on their behalf by:

*M Dhaliwal*

**Manpareet Dhaliwal** Treasurer  
Charity number: 1082297 (England and Wales)  
Company registration number: 04041290 (England and Wales)

**Carers Trust Hillingdon**  
**Statement of Cash Flow**  
For the Year ended 31 March 2023

		2023	2022
	Note	£	£
<b>CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>16</b>	<b>(59,661)</b>	<b>71,517</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Interest income		1,881	1,393
Purchase of tangible fixed assets		(1,049)	-
<b>CASH PROVIDED BY INVESTING ACTIVITIES</b>		<b>832</b>	<b>1,393</b>
Decrease (increase) in cash and cash equivalents in the year		(58,829)	72,910
Cash and cash equivalents at the beginning of the year		475,754	402,844
<b>TOTAL CASH AND CASH EQUIVALENTS AT THE END OF YEAR</b>	<b>12</b>	<b>416,925</b>	<b>475,754</b>

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**1) Accounting policies**

Principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS102) – (Charities SORP (FRS102)), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Carers Trust Hillingdon meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going Concern**

The trustees are of the opinion that the charity has adequate resources to operate as a going concern for the foreseeable future and the financial statements have been prepared on that basis. Although the coronavirus pandemic will require changes to activities, it is not a threat to the charity's going concern status due to the diverse nature of income streams, high level of unrestricted reserves and discretionary expenditure base. The charity's charitable programmes will also adapt in response to the changing needs of the sector. As such, at the date of signing these financial statements, the trustees' forecasts indicate that the charity will be able to maintain liquidity for a period of at least one year from the date of signing these financial statements and will therefore be able to continue to operate as a going concern.

**Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The charity is a company incorporated in the England & Wales, and the registered office address is noted on page 3.

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**1) Accounting policies (continued)**

**Critical judgements in applying the charity's accounting policies**

The following are the critical judgements, apart from those involving estimations (which there are none), that the trustees have made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

- Grant income: the critical judgements involved in the recognition of grant income are over whether grants have performance conditions attached to them which have to be met before income can be recognised, as well as judgement over whether or not those conditions have been satisfied.

**Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations and income which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of an event or provision of other specified service is deferred until the criteria for income recognition are met.



**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**1) Accounting policies (continued)**

**Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the Bank.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of producing and posting a tri-annual newspaper, fundraising and publicity, membership and subscription services, and volunteer expenses.
- Expenditure on charitable activities includes carers' activities and events undertaken to further the purposes of the charity, their associated support costs and governance costs.

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**1) Accounting policies (continued)**

**Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs (such as AGM costs, printing the Annual Review and board training) which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

Support costs are allocated according to grant stipulations or proportionately according to the number of employees working on each project.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; the others are apportioned on an appropriate basis.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and instant access deposit accounts.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

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

# Carers Trust Hillingdon

## Notes to the Financial Statements

### For the year ended 31 March 2023

#### 1) Accounting policies (continued)

##### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are recognised in income and expenditure on a straight-line basis over the period of the lease.

##### Defined contribution pension schemes

Pension costs in respect of defined contribution schemes are recognised in income and expenditure for the period in which they are payable. Such costs are allocated to activities and between funds according to an employee's normal job function.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### 2) Donations

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
<b><u>Donations</u></b>				
Donations	10,919	5,826	<b>16,745</b>	61,351
Gift Aid recovered	713	-	<b>713</b>	350
Gifts in kind	20,877	-	<b>20,877</b>	4,372
	<u>32,509</u>	<u>5,826</u>	<u><b>38,335</b></u>	<u>66,073</u>

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**3) Income from charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
<b><u>Grants Receivable</u></b>				
<b>London Borough of Hillingdon</b>				
Core project	105,000	-	105,000	105,000
Young People's Fund	-	3,455	3,455	-
Small Business Grant – Covid-19	-	-	-	4,000
<b><u>Contracts Receivable *</u></b>				
<b>London Borough of Hillingdon</b>				
Adult and Young Carers	665,006	-	665,006	655,636
<b>Hillingdon Borough/NHS North West London ICB</b>				
Carers support project	-	21,561	21,561	18,016
<b>Hillingdon Community Trust</b>				
YC+	-	45,568	45,568	20,000
<b>Carers Trust</b>				
Quilter Aspirations	-	-	-	2,600
Direct Grants to Carers	-	1,475	1,475	275
Time for Me!	-	10,000	10,000	-
Young Carers Award Day	-	750	750	-
Communities of Practice	-	500	500	-
Making Carers Count	-	27,807	27,807	2,121
H4All	-	298,537	298,537	307,020
Big Lottery Awards for All	-	3,000	3,000	-
Big Lottery Community Fund	-	76,562	76,562	74,449
London Youth	-	-	-	750
BBC Children in Need – FSW	-	39,664	39,664	38,626
BBC Children in Need – cost of living hardship	-	500	500	-
The Henry Smith Charity	-	41,400	41,400	40,300
Young Londoners Fund	-	-	-	5,834
Mercers Philanthropy – Caring Connexions	-	26,979	26,979	25,933
City Bridge Trust – Dementia SW	-	35,333	35,333	35,000
City Bridge Trust – inflationary pressures increase	-	3,007	3,007	-
Triangle Trust	-	30,000	30,000	12,500
British & Foreign Schools Society	-	12,500	12,500	-
Asda Foundation	-	-	-	835
Arnold Clark	-	1,000	1,000	-
Middlesex Masonic Charity	-	5,000	5,000	-
Neighbourly Lidl	-	200	200	-
	<b>770,006</b>	<b>684,798</b>	<b>1,454,804</b>	<b>1,348,895</b>

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
For the year ended 31 March 2023

**4) Expenditure on Raising Funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Newspaper Production and Postage	9,320	666	<b>9,986</b>	12,105
Membership & Subscription	4,663	290	<b>4,953</b>	4,132
Fundraising & Publicity & Rebranding	2,042	380	<b>2,422</b>	9,108
Volunteer Expenses	1,531	104	<b>1,635</b>	1,052
	<b>17,556</b>	<b>1,440</b>	<b>18,996</b>	<b>26,397</b>

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**5) Costs of charitable activities**

	Activities undertaken directly	Support and governance Costs	Total funds 2023	Total funds 2022
<b>Restricted Funds</b>	£	£	£	£
Carers Support Worker – CCG funded	21,560	-	21,560	18,016
YC+	39,234	5,157	44,391	34,504
YC Residential	2,280	-	2,280	-
Carers Café	544	97	641	423
YC Donations	2,071	-	2,071	242
N-Hance – YAC Transition	39,436	2,101	41,537	39,313
H4All	293,342	5,195	298,537	307,020
Carers Trust - Small Grants	1,475	-	1,475	487
London Youth	-	-	-	1,259
Dementia Support Worker	34,676	3,664	38,340	34,962
Family Support Officer – CIN funded	38,340	-	39,804	38,626
Young Londoners	-	-	-	8,086
Caring Connections – Mercers	28,948	78	29,026	28,664
Young People's Fund	3,078	-	3,078	1,779
Quilter Mental Health & Wellbeing	-	-	-	2,613
Mental Health Carers Support	76,562	-	76,562	74,522
Triangle Trust	30,000	-	30,000	12,500
Planning for Tomorrow	1	-	1	906
Bringing Communities Back	-	-	-	835
Making Carers Count	24,016	3,791	27,807	2,121
Tommy's Fund	9,962	17	9,979	870
Jubilee Party 2022	2,997	3	3,000	-
Neighbourly Lidl	200	-	200	-
Communities of Practice	500	-	500	-
Time For Me!	1,909	-	1,909	-
British & Foreign Schools Society	12,500	-	12,500	-
Compassionate Hillingdon	3,835	-	3,835	-
YC Awards	3,733	-	3,733	-
<b>Subtotal ongoing restricted funds</b>	<b>672,763</b>	<b>20,103</b>	<b>692,866</b>	<b>607,748</b>
<b>Unrestricted Funds</b>	<b>716,922</b>	<b>76,051</b>	<b>792,973</b>	<b>761,265</b>
	<b>1,389,685</b>	<b>96,154</b>	<b>1,485,839</b>	<b>1,369,013</b>

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
For the year ended 31 March 2023

**6) Governance costs**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Audit and Accountancy Fees	6,576	470	7,046	4,224
Legal Fees	-	-	-	-
Costs - Trustees & AGM & Expenses	1,611	110	1,721	524
Companies House Fees	12	1	13	13
Bank Charges	572	41	613	299
	<u>8,771</u>	<u>622</u>	<u>9,393</u>	<u>5,060</u>

**7) Analysis of support costs**

	Staff costs	Premises costs	Payroll Costs	Insurance	Total 2023	Total 2022
	£	£	£	£	£	£
<b>Restricted funds</b>						
YC+	189	4,019	100	227	4,535	4,738
Carers Cafes	97	-	-	-	97	52
N-Hance YAC Transitions	1,162	939	-	-	2,101	2,683
H4All	5,195	-	-	-	5,195	4,403
Dementia Support Worker	660	3004	-	-	3,664	624
Caring Connections - Mercers	78	-	-	-	78	1,282
Mental Health Carers Support	-	-	-	-	-	120
Planning for Tomorrow	-	-	-	-	-	43
Making Carers Count	225	3,566	-	-	3,791	399
Tommy's Fund	17	-	-	-	17	-
Jubilee Party 2022	3	-	-	-	3	-
<b>Total restricted funds</b>	<u>7,626</u>	<u>11,528</u>	<u>100</u>	<u>227</u>	<u>19,481</u>	<u>14,344</u>
<b>Unrestricted funds</b>	<u>6,434</u>	<u>56,265</u>	<u>1,402</u>	<u>3,179</u>	<u>67,280</u>	<u>68,862</u>
	<u>14,060</u>	<u>67,793</u>	<u>1,502</u>	<u>3,406</u>	<u>86,761</u>	<u>83,206</u>

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
For the year ended 31 March 2023

**8) Net incoming resources for the year**

This is stated after charging:	<b>2023</b>	<b>2022</b>
	£	£
Auditors' fees	<u>5,486</u>	<u>4,200</u>
	<b>5,486</b>	<b>4,200</b>

**9) Staff costs and emoluments**

<b>Total staff costs were as follows:</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	<b>827,943</b>	770,636
Social security costs	<b>78,418</b>	70,303
Pension costs	<b>19,741</b>	18,272
	<u><b>926,102</b></u>	<u>859,211</u>

**Particulars of employees:**

The average number of employees during the year, calculated on full-time equivalents, was as follows:

	<b>2023</b>	<b>2022</b>
	No.	No.
Number of staff – Carers Support	<b>14.0</b>	13.4
Number of staff – Administrative (10 fulltime, 11 part time)	<b>3.7</b>	2.3
	<u><b>17.7</b></u>	<u>15.7</u>

No employee received emoluments of more than £60,000 (2021/22-Nil).

The key management personnel of Carers Trust Hillingdon comprise the Chief Executive Officer and three Senior Managers. Total re-numeration of key personnel £152,864 (2022 - £149,267).



**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
For year ended 31 March 2023

**10) Fixed Assets**

	Office Equipment	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
<b>COST</b>				
At 1 April 2022	-	-	-	-
Additions	1,049	-	-	1,049
Disposals	-	-	-	-
<b>As at 31 March 2023</b>	<b>1,049</b>	<b>-</b>	<b>-</b>	<b>1,049</b>
<b>DEPRECIATION</b>				
At 1 April 2022	-	-	-	-
Charge for the year	210	-	-	210
Depreciation on disposals	-	-	-	-
<b>At 31 March 2023</b>	<b>210</b>	<b>-</b>	<b>-</b>	<b>210</b>
<b>NET BOOK VALUE</b>				
<b>At 31 March 2023</b>	<b>839</b>	<b>-</b>	<b>-</b>	<b>839</b>
At 1 April 2023	839	-	-	839

**11) Debtors**

	2023	2022
	£	£
Debtors	31,037	14,220
Other Debtors	6,101	6,241
Prepayments	19,222	16,945
	<b>56,360</b>	<b>37,406</b>

**12) Cash at bank and in hand**

	2023	2022
	£	£
Bank accounts	416,791	475,051
Cash in hand	134	210
Mental Health Group Funds	-	493
	<b>416,925</b>	<b>475,754</b>

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
For year ended 31 March 2023

**13) Creditors: Amounts falling due within one year**

	2023	2022
	£	£
Operating creditors	44,114	42,833
Other taxes and social security costs	14,475	-
Other creditors	-	493
Accruals	15,767	9,757
Deferred income	73,652	127,981
	<u>148,008</u>	<u>181,064</u>

**14) Deferred income**

	Deferred income as at 1 April 2022	Incoming resources deferred in year	Amounts released from previous year	Deferred income as at 31 March 2023
	£	£	£	£
<b>Restricted funds</b>				
Henry Smith Charity	20,700	21,350	20,700	21,350
Children In Need	6,497	6,692	6,497	6,692
City Bridge Trust	5,833	-	5,833	-
Mercers Philanthropy	26,979	27,788	26,979	27,788
Young People's Fund	1,455	-	1,455	-
British & Foreign Schools Society	-	2,500	-	2,500
HCT – YC+	45,568	-	45,568	-
Big Lottery – MH Carer Support	12,449	12,822	12,449	12,822
Arnold Clark	1,000	-	1,000	-
Triangle Trust 1949 Fund	2,500	2,500	2,500	2,500
Middlesex Masonic Charity	5,000	-	5,000	-
	<u>127,981</u>	<u>73,652</u>	<u>127,981</u>	<u>73,652</u>

Prepaid income relates to performance related grants received in the year where the remaining objectives will be met in 2023/24.

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For year ended 31 March 2023**

**15) Commitments under operating leases**

At 31 March 2023 the charity had total commitments payable under non-cancellable operating leases as set out below

	2023		2022	
	Land & Buildings	Other Items	Land & Buildings	Other Items
Operating leases which expire:				
Within 1 year	49,074	605	45,650	605
Within 2-5 years	85,880	1,008	125,537	1,613
Over 5 years	-	-	-	-
	<b>134,954</b>	<b>1,613</b>	<b>171,187</b>	<b>2,218</b>

Lease commitment paid in the year and included as an expense was £46,506 for the advice centre and office rent and £605 for the photocopier.

**16) Reconciliation of net movement in funds to net cash flow from operating activities**

	2023	2022
	£	£
Net movement in funds	(5,980)	21,001
Add back depreciation charge	210	-
Deduct interest income shown in investing activities	(1,881)	(1,393)
Decrease in debtors	(18,954)	31,852
Increase in creditors	(33,056)	20,057
<b>Net cash used in operating activities</b>	<b>(59,661)</b>	<b>71,517</b>

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**17) Movement in funds' resources**

	Balance 1 April 2022 Restated	Incoming Resources	Outgoing Resources	Balance 31 March 2023
	£	£	£	£
Carers Support Worker – ICB funded	-	21,560	(21,560)	-
YC+	-	45,568	(45,568)	-
YC Residential	4,352	-	(2,280)	<b>2,072</b>
Carers Café	626	15	(641)	-
YC Donations	7,361	1,512	(2,171)	<b>6,702</b>
N-Hance – YAC Transitions	240	41,400	(41,640)	-
H4All	-	298,537	(298,537)	-
Carers Small Grants	-	1,475	(1,475)	-
Dementia Support Worker	-	38,340	(38,340)	-
Family Support Officer – Children In Need	-	40,163	(39,804)	<b>359</b>
Restricted Donations	1,030	1	-	<b>1,031</b>
Caring Connections	2,063	26,979	(29,042)	-
Young People's Fund	178	3,455	(3,078)	<b>555</b>
Mental Health Carers Support	-	76,562	(76,562)	-
Triangle Trust	-	30,000	(30,000)	-
Planning for Tomorrow - restated	1	-	(1)	-
Making Carers Count	-	27,807	(27,807)	-
Arnold Clark	-	1,000	-	<b>1,000</b>
Middlesex Masonic Charity	-	5,000	-	<b>5,000</b>
Tommy's Fund - restated	39,130	-	(9,979)	<b>29,151</b>
Jubilee Party 2022	-	3,000	(3,000)	-
Neighbourly Lidl	-	200	(200)	-
Communities of Practice	-	500	(500)	-
Time For Me!	-	10,000	(1,909)	<b>8,091</b>
British & Foreign Schools Society	-	12,500	(12,500)	-
Compassionate Hillingdon	-	3,835	(3,835)	-
YC Awards	-	5,050	(3,877)	<b>1,173</b>
<b>Total restricted funds - restated</b>	<b>54,981</b>	<b>694,459</b>	<b>(694,306)</b>	<b>55,134</b>
<b>Unrestricted funds - restated</b>	<b>277,115</b>	<b>804,396</b>	<b>(810,529)</b>	<b>270,982</b>
<b>Total all funds</b>	<b>332,096</b>	<b>1,498,855</b>	<b>(1,504,835)</b>	<b>326,116</b>

## **Carers Trust Hillingdon**

### **Notes to the Financial Statements**

#### **For year ended 31 March 2023**

### **Notes on Funds**

#### Carers Support Worker – ICB funded

NHS Hillingdon ICB partially fund this post covering carers support in terms of advocacy and benefits advice.

#### YC+

Project supporting young carers looking after someone with substance abuse or mental health issues funded by Hillingdon Community Trust

#### N-Hance – YAC Transitions

Henry Smith Foundation fund this project supporting young carers moving out of the education system and into adulthood.

#### H4All

Umbrella organisation comprising five Hillingdon charities supporting independence and health in the older local population, covering ten staff members.

#### Dementia Support Worker

City Bridge Trust fund this project aimed at supporting carers whose charges have dementia.

#### Family Support Officer

BBC Children in Need fund this project which supports families with complex caring situations.

#### Caring Connections

Mercers Philanthropy fund this project promoting health, wellbeing training and leisure pursuits for adult carers.

#### Mental Health Carers Support

Funded by the Big Lottery Communities Fund, this project supports carers mental health challenges.

#### Triangle Trust and British & Foreign Schools Society

Both funders jointly fund our schools outreach project.

#### Making Carers Count

A joint project with Harrow Carers funded by Carers Trust to support young adult carers in finding employment and education opportunities.

#### Tommy's Fund

Private donor funded project aimed at supporting bereaved carers and alleviating hardship.

#### Time For Me!

Carers Trust funded project enabling carers to enjoy events and activities, as well as family trips.

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**18) Comparatives for Movement in Funds' Resources 2022**

	Balance 1 April 2021	Incoming Resources Restated	Outgoing Resources	Balance 31 March 2022 Restated
	£	£	£	£
Carers Support Worker –				
CCG funded	-	18,016	(18,016)	-
YC+	-	36,000	(36,000)	-
YC Residential	4,352	-	-	4,352
Carers Café	611	450	(435)	626
YC Donations	5,807	1,796	(242)	7,361
N-Hance – YAC	-	40,300	(40,060)	240
H4All	-	307,020	(307,020)	-
Carers Small Grants	212	275	(487)	-
London Youth	509	750	(1,259)	-
Dementia Support	336	35,000	(35,336)	-
Family Support Officer	-	38,626	(38,626)	-
Restricted Donations	1,030	-	-	1,030
Young Londoners	2,252	5,834	(8,086)	-
Caring Connections	5,170	25,933	(29,040)	2,063
Young People's Fund	1,957	-	(1,779)	178
Quilter MH/Wellbeing	13	2,600	(2,613)	-
Mental H Carers Support	113	74,449	(74,562)	-
Triangle Trust	-	12,500	(12,500)	-
Planning for Tomorrow*	917	50	(966)	1
Bringing Commun. Back	-	835	(835)	-
Making Carers Count	-	2,121	(2,121)	-
Tommy's Fund*	-	40,000	(870)	39,130
<b>Total restricted funds</b>	<b>23,279</b>	<b>642,555</b>	<b>(610,853)</b>	<b>54,981</b>
<b>Unrestricted funds*</b>	<b>287,816</b>	<b>773,856</b>	<b>(784,557)</b>	<b>277,115</b>
<b>Total all funds</b>	<b>311,095</b>	<b>1,416,411</b>	<b>(1,395,410)</b>	<b>332,096</b>

Tommy's Fund was restated after 31<sup>st</sup> March 2022 as it was part of a £40,000 private donation that was split into three parts - £3,000 in Planning for Tomorrow, £10,000 into Tommy's Fund and £27,000 into Unrestricted funds. All three have now been placed into Tommy's Fund in accordance with the donor's revised wishes.

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
For the year ended 31 March 2023

**Comparatives for the Statement of Financial Activities 2022**

	Unrestricted Funds Restated	Restricted Funds Restated	Total Funds 2022	Total Funds 2021
	£	£	£	£
<b>INCOME FROM:</b>				
Donations and legacies restated	7,777	58,296	66,073	18,118
Income from charitable activities	764,636	584,259	1,348,895	1,360,092
Income from investments	1,393	-	1,393	1,908
Other income	50	-	50	209
<b>TOTAL</b>	<b>773,856</b>	<b>642,555</b>	<b>1,416,411</b>	<b>1,380,327</b>
<b>EXPENDITURE ON:</b>				
Raising funds	(23,292)	(3,105)	(26,397)	(18,197)
Charitable activities	(761,265)	(607,748)	(1,369,013)	(1,322,452)
<b>TOTAL EXPENDITURE</b>	<b>(784,557)</b>	<b>(610,853)</b>	<b>(1,395,410)</b>	<b>(1,340,649)</b>
<b>NET INCOME (EXPENDITURE) RESTATED</b>	<b>(10,701)</b>	<b>31,702</b>	<b>21,001</b>	<b>39,678</b>
<b>TRANSFERS BETWEEN FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS RESTATED</b>	<b>(10,701)</b>	<b>31,702</b>	<b>21,001</b>	<b>39,678</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	287,816	23,279	311,095	271,417
<b>TOTAL FUNDS CARRIED FORWARD RESTATED</b>	<b>277,115</b>	<b>54,981</b>	<b>332,096</b>	<b>311,095</b>

**Carers Trust Hillingdon**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**19) Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
Fixed assets	839	-	839	-	-	-
Current assets	323,988	149,297	473,285	310,663	202,497	513,160
Current liabilities	(53,845)	(94,163)	(148,008)	(33,548)	(147,516)	(181,064)
	<u>270,982</u>	<u>55,134</u>	<u>326,116</u>	<u>277,115</u>	<u>54,981</u>	<u>332,096</u>

**20) Transactions with the trustees**

During the current and preceding years, the trustees received no remuneration, nor reimbursement for any expenses.

The charity has taken up professional indemnity insurance to protect itself and the trustees from loss arising from the neglect or defaults of its trustees and employees. The cost of this insurance amounted to £1,576 (2022 - £1,652).

**21) Interested party transactions**

Carers Trust Hillingdon are one of five sovereign charities comprising H4All C.I.C., a local consortium funded by NHS Hillingdon CCG to encourage healthy living amongst the older population of Hillingdon. We directly employ ten members of staff at present, for which we received funding worth £298,537 in the year 2022/23 (£307,020 in 2021/22).

**22) Related parties**

Other than key management compensation as disclosed in note 9 there were no related party transactions in either the current or preceding year.