

**CARERS LEEDS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Company registration number 03242065 (England and Wales)**  
**Charity registration number 1058706**

## CARERS LEEDS

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	A Rawnsley A Bottomley S Hume Y Palmer A Mahmood R Basnett D O'Connell L Moore L Gollin	(Appointed 9 October 2023) (Appointed 9 October 2023) (Appointed 9 October 2023)
<b>Secretary</b>	C Turner	
<b>Charity number</b>	1058706	
<b>Company number</b>	03242065	
<b>Registered office</b>	6-8 The Headrow Leeds LS1 6PT	
<b>Auditor</b>	Azets Audit Services Carlton House Grammar School Street Bradford BD1 4NS	

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# CARERS LEEDS

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# CARERS LEEDS

## CHAIRMAN'S STATEMENT

### FOR THE YEAR ENDED 31 MARCH 2024

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I am pleased once again to be able to share a few of the successes that Carers Leeds have achieved throughout the year which contribute to helping improve the lives of unpaid carers in Leeds. Despite the ongoing pressures surrounding the funding of public services and charitable activity, we have continued to adapt and develop our services to ensure that we are providing services to more, and more diverse people and communities across the city whilst managing the budget pressures.

With demand for carers support continuing to grow in Leeds, within the last 12 months we have adapted some of our internal processes to ensure that people who contact us can receive help quicker. We have also continued to develop online access to reflect the growing number of people who want to access information that way. At the heart of our service though is the human interaction and support provided by our volunteers and staff to unpaid carers through a variety of support mechanisms. These include: face to face support sessions, telephone support and the running of support groups across the city. Additionally, we continue to focus efforts on working with partners such as employers, to support them to develop ever more carer friendly employment practices, which in turn can help ease some of the pressures experienced by working carers. Similarly, we are continuing to raise the profile of the needs of carers at a strategic level with decision makers in the city and it is pleasing to note that several key strategies in the city have now articulated the needs of unpaid carers in their plans and priorities.

We are proud of, and committed to, our long tradition of the voice of carers being at the heart of what we do - whether that be through acting on the results of surveys, compliments and complaints, to carer involvement in the recruitment of staff and representation on the board.

In response to ongoing feedback and expectations, over the coming year we will be putting more emphasis on developing access to Carers Leeds staff in more locations and communities across the city to make local face to face access to support from Carers Leeds staff easier. At the same time, we will also continue to develop a range of online developments for those whose preference is to access information digitally.

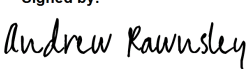
On behalf of the board, I would like to send our sincere thanks to our principal funders who enable us to continue providing the best support for carers each year. This includes Leeds City Council, NHS West Yorkshire ICB, Community Links, Forum Central, National Lottery Community Fund, Leeds Community Healthcare NHS Trust and Carers Trust.

Thanks also to Markel Insurance who continue to be of huge support and kindly make donations throughout the year alongside donations from other individuals and organisations.

Partnership working is key to our ability to deliver services to an ever increasing and diverse range of carers alongside our ability to continue to raise the profile of unpaid carers across the city. To that end I would like to thank all those individuals and organisations who support our work. Thank you to the following partners who each played a key role in carer support throughout the city: Leeds City Council Adults and Health Directorate, Leeds Oak Alliance (Carers Leeds, Age UK Leeds, St Gemma's Hospice, Care & Repair, Sue Ryder Wheatfields Hospice), Leeds Community Healthcare NHS Trust, Healthwatch Leeds, Leeds Teaching Hospitals Trust, 100% Digital, LCP Development Team, Hamara, ABA Leeds, Touchstone, Refresh Carers, Aspire Community Benefit Society and Leeds Employers Forum members.

None of our work would be possible without the incredible hard work and dedication of our volunteers, staff and leadership team. To all of you, I would like to say a huge thank you on behalf of the board. The individual acts of compassion and kindness that you demonstrate each day are the things that carers appreciate most.

I would also like to thank my fellow Trustees Andy B, Arshad, Danielle, Lindsay, Lucy, Rod, Steve and Yvonne for their support, hard work and dedication, all of which is fitted in between caring responsibilities, day jobs and a range of other commitments.

Signed by:  
  
Andy Rawnsley  
Chair of Trustees

30 November 2024 | 08:42 GMT  
Date: .....

## **CARERS LEEDS**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The principal activity and Public Benefit is to deliver information, advice and support to people who, without payment, look after a friend or family member who due to illness, disability, dementia, mental health issues or an addiction cannot manage without their help.

Carers Leeds is a voluntary organisation which was set up in July 1995 to help unpaid carers in Leeds.

Aims of Carers Leeds Are:

- To enable carers in Leeds to get the information, advice and support they need
- To enable carers to influence services and service planning
- To ensure our services are accessible to the diverse communities of Leeds
- To raise the awareness of carers' needs and issues with the general public, statutory, voluntary and private organisations in Leeds.

Objectives of Carers Leeds are:

- To provide information, advice and support to all carers over the age of 16 in Leeds
- To support and respect carers and their individual needs
- To improve carers health and wellbeing
- To generate carer-awareness on the part of professionals and of carers themselves
- To provide information about specific conditions
- To enable carers to be involved in voicing views and influencing services
- To engage in outreach work in outlying areas and to other organisations
- To provide information to carers in ways determined by individual need and general needs
- To support carer's groups and networks
- To reduce social isolation for carers

This will include:

- Providing a telephone helpline and drop-in services
- Maintaining a computer database of useful information
- Conveying carer information/support to outlying areas of the city

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## CARERS LEEDS

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Achievements and performance

This was the second year of our 3-year strategy, which has at its heart the aim to reach more, and more diverse carers earlier. The focus has been on making progress against our strategic ambitions, which include providing a high-quality service to unpaid carers and influencing others in our city to act to benefit the lives of unpaid carers. Underpinning all of this are 4 strategic pillars, which cut across everything we do: equality, diversity and inclusion (ED&I), digital, partnerships and carer engagement.

I am proud of what the Carers Leeds team has achieved this year. We received 9680 referrals, 3666 of these were carers not previously known to Carers Leeds. Our first point of contact – our advice line – received 11,318 telephone calls which is 2000 more than last year.

In terms of the source of new referrals, most unpaid carers self-referred (1624), the second highest referral source was Primary Care (335). We continue to take concrete steps to reach the diverse carer population of our city, however the majority of the 3666 new referrals to our service (where we have this data) were women (1183) and White British (1290).

Some highlights from our work this year:

- We fully implemented a new **triage process** across our service, which is helping us reach more carers, in a timely way, with the right support.
- We gave £225,050 in **grants and vouchers for unpaid carers** (1096 individual grants and vouchers). Just over half of this was grants for carer breaks, the remainder was to help with the cost of living and essentials such as food and energy costs.
- Our teams have continued to provide **high quality tailored support to carers** of people with dementia, substance misuse, mental ill-health or a learning disability and parents of children with additional needs. Our bereavement team has supported carers through grief and loss. This is at a time of high demand for our service, a squeeze on public services and increasingly complex needs (both for the carer and cared for).
- We conducted a review of our **25 carer support groups** across the city. Participants reported high levels of satisfaction with the groups and positive benefits for their wellbeing. We ran social and wellbeing activities for carers, including a piano competition and tea dance for carers of someone living with dementia. We continued to provide **befriending** support for carers who are lonely or isolated or struggling to get online.
- Out of a maximum score of 5, unpaid carers reported **high levels of satisfaction** with Carers Leeds services. Overall rating this year were 4.68 for overall experience and 4.71 for likelihood of recommending Carers Leeds to others.
- We achieved **three kitemark awards** this year. Carers UK's Carer Confident Level 2 in recognition of the work we do to support staff who are working carers. Investing in Volunteers Award for the third time, for our work to recruit, involve and support volunteers across all aspects our service. Carers Trust Excellence in Carers award for delivering a high-quality service for unpaid carers.
- Our pilot project with Carers UK, to promote their Digital Resource for Carers through social media marketing, more than trebled the numbers of unpaid carers in Leeds who have registered with this **digital** platform. As of 31 March 2024, we had 8060 subscribers to our carers **e-newsletter**.
- In partnership with community-based organisations, we held two roadshow events aimed at reaching and providing information and advice to carers from diverse ethnic communities. Just one of many examples of our commitment to **ED&I**.
- We re-established the Leeds Oak Alliance (LOA) this year. This is a **partnership** of 5 city wide charities working in Leeds Teaching Hospitals to provide information, advice and support to older people, people living with a terminal illness and their carers.
- We strengthened our approach to **carer engagement** and voice. We published our first State of Unpaid Caring in Leeds report, based on the views and experiences of 523 unpaid carers. The top three concerns for unpaid carers were: my own health and wellbeing, the changing needs of the person I care for and money and the cost of living. We have shared the report widely across the city, to influence others to act on the recommendations.

## CARERS LEEDS

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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As well as providing a direct service to unpaid carers, we have worked hard this year to influence others to act to improve the lives of carers in our city. Our external partnerships team continue to raise awareness, deliver training, and share good practice with our priority stakeholders across Adult Social Care, Health, and Employers. We have had influence over key transformation projects in Leeds focused on mental health, intermediate care and home care. Carers are now a priority in the Leeds Health and Wellbeing Strategy, Suicide Prevention Strategy and Healthy Leeds Plan. Carers Leeds have been active contributors at a West Yorkshire level, playing a key role in developing and promoting a Hospital Discharge Toolkit for Carers and as part of a Consortium which secured £1.5 million of funding to support unpaid carers in our region.

#### Financial review

##### Income

The core funding for Carers Leeds has continued to be provided by Leeds City Council ('LCC'). We had a 5-year contract with LCC which took us to March 2024. LCC has extended this contract to March 2026. We are grateful for their continued support which enables the work of the centre to be maintained.

We are also grateful to LCC for their generous funding of the Time for Carers Scheme, various Cost of Living grant schemes and the Health Inequalities Digital Health Hub. We have also received funding for projects from NHS West Yorkshire ICB, Community Links, Henry Smith, Time to Shine, Leeds Community Healthcare NHS Trust and Carers Trust.

The statement of financial activities shows a net expenditure for the year of £82,462 (2023: £15,243 net income) before actuarial gains and losses from the defined benefit pension scheme. At the year end unrestricted funds were £664,781 (2023: £580,349), restricted funds were £176,672 (2023: £289,255) and designated funds £241,887 (2023: £292,098).

##### Reserves

The charity's reserves policy is to hold 3 months running costs on unrestricted funds, currently calculated at £414,223. The free reserves of the charity after deducting 3 months of running costs are £250,558. This is higher than required by our policy, however the trustees believe that in view of current economic uncertainty holding reserves in excess of our requirements is prudent.

The present level of funding is adequate to support the continuation of Carers Leeds work and the Board of Trustees consider the financial position of the charity to be satisfactory.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## CARERS LEEDS

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Structure, governance and management

##### Governing Document

Carers Leeds is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charities Commission. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the Charity.

Carer Leeds meets the definition of a public benefit entity under FRS 102.

##### Carers Trust

The company forms part of a network of independent charities dealing with carers' needs under the auspices of the Carers Trust.

##### Organisation of our Work

The Board of Trustees meets regularly to make decisions about the strategic direction of the charity. There is a CEO who is responsible for the day-to-day running of the charity and the supervision of the staff and volunteers who carry out the work of the charity both inside and outside its premises.

##### Principal risks and uncertainties

The Trustees have set policies for the management of risks faced by the charity, which include the setting up and maintenance of a risk register which is reviewed quarterly. The risk register records the risks that may arise in each area of the charity's operations and the CEO is charged with implementing the mitigations.

The principal risks and uncertainties faced by the charity at the time of writing are identified as a loss of funding, changes in health and social care policy and the impact of the national economic climate on the local and wide economy and the potential impact on short and long term funding. These risks are managed by developing strong working partnerships with our funders, seeking to diversify our funding sources, and ensuring we engage with strategic bodies.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Rawnsley	
A Bottomley	
S Hume	
Y Palmer	
A Mahmood	
C Gill	(Resigned 3 November 2023)
R Basnett	
D O'Connell	(Appointed 9 October 2023)
L Moore	(Appointed 9 October 2023)
L Gollin	(Appointed 9 October 2023)

##### Appointment of Trustees

The Board of Trustees consists of local people who can contribute their skills, expertise and experience to the Board to ensure that the charity has, collectively, the knowledge and experience it needs to operate effectively. Where a vacancy arises new trustees are recruited from the local area.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

##### Auditor

During the year Azets Audit Services Limited, trading as Azets Audit Services were appointed as auditors following their acquisition of Naylor Wintersgill Limited, on 1 May 2023.

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

## CARERS LEEDS

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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#### Small Company Rules

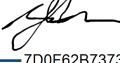
This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

#### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Signed by:  
  
D3E725A69F81481...  
A Rawnsley  
Trustee

DocuSigned by:  
  
7D0F62B73734473...  
S Hume  
Trustee

11 November 2024

## **CARERS LEEDS**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2024***

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

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

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 judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# CARERS LEEDS

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CARERS LEEDS

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### Opinion

We have audited the financial statements of Carers Leeds (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2024 and of its incoming resources and application of resources, 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 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 annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

### 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 and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient 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.

## CARERS LEEDS

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CARERS LEEDS

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the 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**

We have been appointed as auditor under section 144 of the Charities Act 2011 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **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 and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## CARERS LEEDS

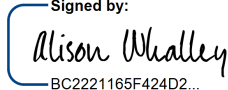
### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CARERS LEEDS

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#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

Signed by:



BC2221165F424D2...

**Alison Whalley (Senior Statutory Auditor)**  
for and on behalf of Azets Audit Services

11 November 2024

**Chartered Accountants**  
**Statutory Auditor**

Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## CARERS LEEDS

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	16,929	-	16,929	9,717	-	9,717
Charitable activities	<b>4</b>	1,353,483	386,700	1,740,183	1,357,403	432,074	1,789,477
Investments	<b>5</b>	44,441	-	44,441	16,292	-	16,292
Other income	<b>6</b>	1,088	-	1,088	1,204	-	1,204
<b>Total income</b>		<b>1,415,941</b>	<b>386,700</b>	<b>1,802,641</b>	<b>1,384,616</b>	<b>432,074</b>	<b>1,816,690</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>7</b>	1,413,378	471,725	1,885,103	1,376,245	425,202	1,801,447
<b>Net incoming/(outgoing) resources before transfers</b>		<b>2,563</b>	<b>(85,025)</b>	<b>(82,462)</b>	<b>8,371</b>	<b>6,872</b>	<b>15,243</b>
Gross transfers between funds		27,558	(27,558)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net incoming/(outgoing) resources</b>		<b>30,121</b>	<b>(112,583)</b>	<b>(82,462)</b>	<b>8,371</b>	<b>6,872</b>	<b>15,243</b>
<b>Other recognised gains and losses</b>							
Actuarial gain on defined benefit pension schemes		4,100	-	4,100	1,998	-	1,998
<b>Net movement in funds</b>		<b>34,221</b>	<b>(112,583)</b>	<b>(78,362)</b>	<b>10,369</b>	<b>6,872</b>	<b>17,241</b>
Fund balances at 1 April 2023		872,447	289,255	1,161,702	862,078	282,383	1,144,461
<b>Fund balances at 31 March 2024</b>		<b>906,668</b>	<b>176,672</b>	<b>1,083,340</b>	<b>872,447</b>	<b>289,255</b>	<b>1,161,702</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CARERS LEEDS

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		13,904		13,824
<b>Current assets</b>					
Debtors	13	3,974		61,519	
Cash at bank and in hand		1,203,992		1,210,522	
		<u>1,207,966</u>		<u>1,272,041</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(122,706)</u>		<u>(97,425)</u>	
Net current assets			1,085,260		1,174,616
<b>Total assets less current liabilities</b>			1,099,164		1,188,440
<b>Creditors: amounts falling due after more than one year</b>	15		(15,824)		(26,738)
<b>Net assets</b>			<u>1,083,340</u>		<u>1,161,702</u>
<b>Income funds</b>					
Restricted funds	18		176,672		289,255
<u>Unrestricted funds</u>					
Designated funds	19	241,887		292,098	
General unrestricted funds		664,781		580,349	
		<u>906,668</u>		<u>872,447</u>	
			<u>1,083,340</u>		<u>1,161,702</u>

## CARERS LEEDS

### BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2024**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11 November 2024

Signed by:  
  
D3E725A69F81481...  
A Rawnsley  
Trustee

DocuSigned by:  
  
7D0F62B73734473...  
S Hume  
Trustee

**Company registration number 03242065**

**CARERS LEEDS****STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	23		(43,040)		3,230
<b>Investing activities</b>					
Purchase of tangible fixed assets		(7,931)		(6,754)	
Investment income received		44,441		16,292	
<b>Net cash generated from investing activities</b>			36,510		9,538
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(6,530)		12,768
Cash and cash equivalents at beginning of year			1,210,522		1,197,754
<b>Cash and cash equivalents at end of year</b>			1,203,992		1,210,522

# CARERS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Carers Leeds is a private company limited by guarantee incorporated in England and Wales. The registered office is 6-8 The Headrow, Leeds, LS1 6PT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# CARERS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Over the term of the lease
Fixtures and fittings	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CARERS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	16,929	9,717

# CARERS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

	2024 £	2023 £
Sales within charitable activities	386,700	432,074
Performance related grants	1,353,483	1,357,403
	<u>1,740,183</u>	<u>1,789,477</u>
Analysis by fund		
Unrestricted funds	1,353,483	1,357,403
Restricted funds	386,700	432,074
	<u>1,740,183</u>	<u>1,789,477</u>
<b>Performance related grants</b>		
Leeds City Council	1,353,483	1,353,247
Other	-	4,156
	<u>1,353,483</u>	<u>1,357,403</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	44,441	16,292
	<u>44,441</u>	<u>16,292</u>

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Other income	1,088	1,204
	<u>1,088</u>	<u>1,204</u>

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 7 Charitable activities

	2024 £	2023 £
Staff costs	1,006,952	890,854
Volunteer costs	2,773	1,251
Carers events	8,182	19,248
Carers grants	226,591	220,464
	<u>1,244,498</u>	<u>1,131,817</u>
Share of support costs (see note 8)	635,494	664,844
Share of governance costs (see note 8)	5,111	4,786
	<u>1,885,103</u>	<u>1,801,447</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,413,378	1,376,245
Restricted funds	471,725	425,202
	<u>1,885,103</u>	<u>1,801,447</u>

Included within charitable activities are grants paid to carers amounting to £226,591 (2023: £220,464), which comprises a large number of grants mainly of less than £500 made to individuals. These amounts have been made out of funds specifically given for that purpose by other bodies.

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	427,782	-	427,782	461,166	-	461,166
Depreciation	7,851	-	7,851	6,097	-	6,097
Premises	76,463	-	76,463	75,080	-	75,080
Office costs	65,025	-	65,025	62,720	-	62,720
Insurance	4,256	-	4,256	4,031	-	4,031
Publicity	9,604	-	9,604	5,147	-	5,147
Professional fees	27,416	-	27,416	33,996	-	33,996
Sundry	1,860	-	1,860	1,143	-	1,143
Training	9,990	-	9,990	8,109	-	8,109
Travel	5,247	-	5,247	7,355	-	7,355
Audit fees	-	4,800	4,800	-	4,740	4,740
Trustees training	-	311	311	-	46	46
	<u>635,494</u>	<u>5,111</u>	<u>640,605</u>	<u>664,844</u>	<u>4,786</u>	<u>669,630</u>
Analysed between						
Charitable activities	<u>635,494</u>	<u>5,111</u>	<u>640,605</u>	<u>664,844</u>	<u>4,786</u>	<u>669,630</u>

Governance costs includes payments to the auditors of £4,800 (2023: £4,740) for audit fees.

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: £Nil). During the year ten trustees were paid expenses of £311 for training (2023: £46, one trustee).

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 10 Employees

The average monthly number of employees during the year was:

<b>2024</b>	<b>2023</b>
<b>Number</b>	<b>Number</b>
51	51
<u>51</u>	<u>51</u>

#### Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,256,685	1,186,295
Social security costs	105,724	98,436
Other pension costs	70,724	68,815
	<u>1,433,133</u>	<u>1,354,176</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

<b>2024</b>	<b>2023</b>
<b>Number</b>	<b>Number</b>
1	-
<u>1</u>	<u>-</u>

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 12 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2023	21,324	76,601	97,925
Additions	-	7,931	7,931
At 31 March 2024	<u>21,324</u>	<u>84,532</u>	<u>105,856</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	20,204	63,897	84,101
Depreciation charged in the year	480	7,371	7,851
At 31 March 2024	<u>20,684</u>	<u>71,268</u>	<u>91,952</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>640</u>	<u>13,264</u>	<u>13,904</u>
At 31 March 2023	<u>1,120</u>	<u>12,704</u>	<u>13,824</u>

#### 13 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	56,470
Prepayments and accrued income	3,974	5,049
	<u>3,974</u>	<u>61,519</u>

#### 14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		26,026	24,472
Deferred income	16	61,631	37,559
Trade creditors		666	4,883
Other creditors		11,538	2,765
Defined benefit pension contribution liabilities		8,415	8,242
Accruals		14,429	19,504
		<u>122,705</u>	<u>97,425</u>

#### 15 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Defined benefit pension contribution liabilities	<u>15,824</u>	<u>26,738</u>

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Deferred income

	<b>2024</b>	<b>2023</b>
	£	£
Other deferred income	61,631	37,559
	<u>61,631</u>	<u>37,559</u>

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Deferred income is included within:		
Current liabilities	61,631	37,559
	<u>61,631</u>	<u>37,559</u>
Movements in the year:		
Deferred income at 1 April 2023	37,559	-
Released from previous periods	(37,559)	-
Resources deferred in the year	61,631	37,559
	<u>61,631</u>	<u>37,559</u>
Deferred income at 31 March 2024	61,631	37,559
	<u>61,631</u>	<u>37,559</u>

#### 17 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £72,325 (2023 - £67,289).

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Retirement benefit schemes

(Continued)

##### Defined benefit schemes

The company participates in the scheme, a multi-employer scheme which provides benefits to some 37 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2022. This valuation showed assets of £49.6m, liabilities of £57.1m and a deficit of £7.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2024 to 31 March 2027 for the whole scheme, (of which the proportion relates to Carers Leeds is £24,239):

£1,672,000 per annum payable monthly and increasing by 3.0% each year on 1st April.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

##### Present values of provision

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	£	£	£
Present value of care series 1	24,239	34,980	43,969
	<u>24,239</u>	<u>34,980</u>	<u>43,969</u>
<b>Shown as:</b>			
Creditors: amounts falling due within one year	8,415	8,242	8,002
Creditors: amounts falling due after more than one year	15,824	26,738	35,997
	<u>24,239</u>	<u>34,980</u>	<u>43,969</u>

# CARERS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 17 Retirement benefit schemes

(Continued)

	2024 %	2023 %	
Amounts recognised in the profit and loss account:			
	<b>2024</b> £	<b>2023</b> £	
Net interest on defined	1,601	1,011	
Other costs and income	-	-	
	<u>(1,601)</u>	<u>(1,011)</u>	
Amounts taken to other comprehensive income:			
	<b>2024</b> £	<b>2023</b> £	
Actual return on scheme assets	4,100	1,998	
Liability for minimum funding requirement	-	-	
	<u>4,100</u>	<u>1,998</u>	
Reconciliation of opening and closing provisions			
	<b>2024</b> £	<b>2023</b> £	
Fair value of plan assets	-	-	
Provision at start of period	(34,980)	(43,969)	
Unwinding of discount factor	(1,601)	(1,011)	
Deficit contributions paid	8,242	8,002	
Change in actuarial assumptions	4,100	1,998	
Deferred taxation balance relating to pension schemes	-	-	
	<u>24,239</u>	<u>34,980</u>	
Year Ending			
	<b>2024</b> £	<b>2023</b> £	<b>2022</b> £
Year 1	8,415	8,242	8,002
Year 2	8,667	8,489	8,242
Year 3	8,928	8,744	8,489
Year 4	-	9,006	8,744
Year 5	-	4,638	9,006
Year 6	-	-	4,638
Year 7	-	-	-
Year 8	-	-	-
Year 9	-	-	-
Year 10	-	-	-
Assumptions			
	<b>2024</b>	<b>2023</b>	<b>2022</b>
Rate of discount	4.95	5.18	2.55

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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#### 17 Retirement benefit schemes

(Continued)

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
Time for Carers	20,615	150,000	(160,256)	-	10,359	150,000	(141,006)	-	19,353
Digital Inclusion & Winter Grants	29,579	-	(6,913)	-	22,666	-	(723)	-	21,943
Live Well Leeds	15,228	-	-	-	15,228	-	-	-	15,228
Young Dementia Leeds	13,328	18,377	(21,490)	-	10,215	18,376	(23,093)	-	5,498
Public Health Harm Minimisation Fund	8,175	-	-	-	8,175	-	(191)	-	7,984
Global Make Some Noise	2,029	-	(2,029)	-	-	-	-	-	-
Henry Smith 3	20,304	-	(20,304)	-	-	-	-	-	-
Carer's Connections Time to Shine	58,376	-	(21,640)	(600)	36,136	-	(28,890)	-	7,246
Welfare Calls Project	1,695	-	(1,695)	-	-	-	-	-	-
Dementia Training	7,605	-	(1,114)	-	6,491	-	-	(6,491)	-
Carers Group Grants	8,000	-	(300)	-	7,700	-	(600)	-	7,100
CCG Recovery MH/LD	2,773	-	-	-	2,773	-	-	(2,773)	-
CEV Transition Grant	29,930	-	(8,636)	-	21,294	-	(3,000)	(18,294)	-
LCH Training & Patient Experience	-	3,750	(802)	-	2,948	-	(1,256)	-	1,692
LTH Hospital Liaison	23,893	24,000	(21,077)	-	26,816	12,000	(26,655)	-	12,161
Omicron Supporting Unpaid Carers	40,000	-	(38,950)	-	1,050	-	(941)	-	109
Hospital to Home	853	-	(853)	-	-	-	-	-	-
Transport & Loneliness (Carers Connecting)	-	30,000	(22,423)	-	7,577	-	(7,577)	-	-
Hospital Liaison Patient Flow	-	52,577	(38,612)	-	13,965	96,043	(78,711)	-	31,297
Household Support Fund	-	25,000	(25,000)	-	-	-	-	-	-
Carer Outreach Volunteer Programme	-	-	-	600	600	-	-	-	600
Good Things Foundation Digital Inclusion	-	2,000	(499)	-	1,501	-	(826)	-	675
Health Inequalities Digital Health Hub	-	40,000	-	-	40,000	-	(1,626)	-	38,374
MH Involvement Worker Project	-	6,370	(4,909)	-	1,461	38,146	(37,695)	-	1,912
HSF January 2023	-	30,000	(2,770)	-	2,300	2,000	(4,300)	-	-

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Restricted funds

(Continued)

Food and Fundamentals Cost of Living	-	50,000	-	-	50,000	-	(50,000)	-	-
Keeping Well in Winter (HSF)						65,000	(64,500)	-	500
Carers Hospital Discharge Toolkit						5,000	-	-	5,000
Awards for All						135	(135)	-	-
	<u>282,383</u>	<u>432,074</u>	<u>425,202</u>	<u>(600)</u>	<u>289,255</u>	<u>386,700</u>	<u>(471,725)</u>	<u>(27,558)</u>	<u>176,672</u>

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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#### 18 Restricted funds

(Continued)

##### **Time for Carers**

Funding is received from LCC ASC to fund the Time for Carers Scheme. This scheme enables carers to take a break from their caring responsibilities to go on a holiday or a short break. Grants are awarded to carers directly so they can arrange their break.

##### **BUPA Carers Good Health Project.**

This project is funded by the BUPA UK Foundation and is delivered in collaboration with Carers Trust and Carers Leeds. It funds a Carers Good Health Project Worker to deliver a range of activities, support and training to ensure carers are able to care without a negative impact on their health.

##### **Digital Inclusion and Winter Support for Carers**

The aim of this funding from Leeds City Council is to mitigate carer loneliness and isolation as well as the increased costs of caring through winter. The Carers Digital inclusion projects assists carers to purchase a tablet device or similar and provides training and support to help carers make good use of digital technology. The Carers Winter Grant Scheme funds small grants to support carers with the additional costs of caring through winter. Carers are referred to the scheme by their Carer Support Worker.

##### **Care Home Association**

Leeds Care Association funds a Hospital Liaison Support Worker, based at St James Hospital to identify and offer support to carers within a hospital setting, around the discharge planning process as well as providing carers with information about other Carers Leeds and community based services.

##### **Live Well Leeds**

This is a consortium of charitable organisations, led by Touchstone Leeds and funded by Leeds City Council, to deliver the Community Based Mental Health Day Services contract, which provides support to adults in Leeds whose mental health issue is their primary presenting problem. The project funds one part time Support Worker to provide support for carers mental health needs.

##### **Young Dementia Leeds**

The project is funded by Leeds City Council and is led by Community Links. The project funds a part-time Care Support Worker to provide specialist support to carers of younger people, aged under 65yrs, with dementia.

##### **Public Health Harm Minimisation**

Leeds City Council provided this funding in response to the COVID-19 pandemic. The funding is to provide support for the over 60's through the delivery of projects aimed at reducing transmission and supporting the uptake of the vaccine including community engagement and providing transport costs associated with COVID testing and the vaccination programme.

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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#### 18 Restricted funds

(Continued)

##### **Global Make Some Noise**

This funds a full-time support worker to deliver a two-year project called Young People Who Care. It provides young adult carers with the support they need to manage their personal time, finances, education and employment while also putting together plans for their own health and emotional wellbeing.

##### **Henry Smith 3**

This is a continuation of the Henry Smith 2 funding. It funds the Young Adult Carer service that provides information, advice and support to carers aged 16-25. This particular group of carers benefits from a youth work approach to support looking at issues around inappropriate levels of caring, education, training and employment and peer support.

##### **Quilters Inspiring Change**

This funding from Carers Trust (working in partnership with the Quilter Foundation) aims to improve support offered to young adult carers (16-25). The project aims to improve the wellbeing and resilience of young adult carers, supporting them to identify and achieve their aspirations.

##### **Carers Connections Time to Shine**

This funding employs a full-time Connecting Carers Project officer and a part-time Volunteer Co-Ordinator to deliver the project which aims to support carers aged 50 and over, who are socially isolated. This includes bereaved carers, male carers and carers with health problems and disabilities. The project aims to work with individuals one-to-one or in groups to improve confidence, self-esteem and resilience thereby helping them to think positively to engage in socialising and extending social networks.

##### **Leeds Community Healthcare**

This funds a programme of work to raise awareness and increase the identification of carers by LCH employees. This will include work to better identify and support LCH employees who are also carers.

##### **Planning for Tomorrow**

Carers Trust provided this funding to deliver a 6 week grief and loss support group aimed at older bereaved carers who experienced the death of the person they cared for during the Covid-19 lockdown, to help them begin to process and understand their grief and loss with others in a similar situation.

##### **GP CAT NHS Leeds**

NHS Leeds CCG provided this continuation of funding to employ a part time Carer Support Worker to deliver a programme of carer awareness training for primary care practices in Leeds.

##### **Winter Monies for Carers**

This is funding received from LCC ASC to fund a small grants scheme to March 2020, to support carers to keep warm and healthy through the winter months. Carer's are referred to the scheme by their Carer Support Worker.

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### 18 Restricted funds

(Continued)

##### **Leeds Oak Alliance**

This is a joint initiative of 5 local organisations led by Age UK Leeds. Its aim is to improve information, support and care for individuals, families and carers living with frailty and at the end of life and to work towards better ways of sharing information. The service is run from a 'pod' in the Bexley Wing of St James' Hospital, staffed by members of the alliance.

##### **100% Digital**

Leeds City Council have provided this funding to help overcome barriers to digital inclusion and to reduce isolation for carers. It funded a fortnightly 'Digital Cafe', which was an open session for carers offering advice around IT and digital inclusion to those who attended. The grant also funded a lending library of 40 tablets to be accessed by carers.

##### **Welfare Calls Project**

This funding from NHS England will fund a part-time worker, to contact carers and keep in touch with them, to check that they are doing well, until a specialist Carer Support Worker is available to offer information and advice.

##### **CCG Recovery College MH/LD**

This funding was provided by NHS England Leeds CCG to fund a part-time Carer Education Co-ordinator to deliver a project to support carers of people who have mental health conditions through developing education and learning opportunities.

##### **CEV (Clinically Extremely Vulnerable) Transition Grant**

Leeds City Council have awarded this funding to support carers who themselves are, or the cared for is, Clinically Extremely Vulnerable. The funding is to help connect with carers who have been or still are shielding and to help reduce social isolation and address the issues of regaining social confidence.

##### **LCH Training and Patient Experience**

Leeds Community Healthcare NHS Trust provide this funding to continue to allow us to deliver a series of carer awareness training and sessions to primary care managers and practices in Leeds.

##### **LTHT Hospital Liaison**

This funding from NHS Leeds CCG allows Carers Leeds to continue to provide a Hospital Liaison Carer Support Worker based at Leeds Teaching Hospitals Trust to provide support for carers and families to assist in the identification of a suitable care home / home care package prior to Hospital discharge.

##### **Omicron - Supporting Unpaid Carers**

Funding from Leeds City Council to provide small grants to carers of up to £250 up to March 2023. These small grants are to help support unpaid carers with the purchase of essential items to make their caring role easier and safer especially through the winter months.

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### 18 Restricted funds

(Continued)

##### **Transport and Loneliness (Carers Connecting)**

This funding was provided by Leeds Older People's Forum via the Department for Transport to fund a part-time Carers Connecting Project Worker to deliver a project which enables socially isolated carers to take part in trips and activities by providing transport and to better understand the role that transport can play in reducing loneliness.

##### **Hospital Liaison Patient Flow**

Leeds Community Healthcare NHS Trust provide funding for 2 full time Patient Flow Carer Support Workers to work closely with the new Transfer of Care Hub at St James's University Hospital and the MDT within the Community Bed Bases to work with carers and the person with care needs, with a view to making a smooth transition from Community Bed, or from Hospital, into residential/ Nursing care or home.

##### **Household Support Fund (Cost of Living)**

Leeds City Council awarded this funding to help older (50+yrs) carers with the cost of living crisis. The funding enabled us to award small grants of up to £250 to carers who would otherwise struggle to buy food or pay essential utility bills or meet other essential living costs) to help them with significantly rising living costs.

##### **Carer Outreach Volunteer Programme**

This small pot of funding enabled us to recruit a small team of engagement volunteers to connect with carers and offer befriending and/or digital support.

##### **Good Things Foundation Digital Inclusion**

This funding from Good Things Foundation enabled us to recruit and train 5 volunteers to provide digital support in the carers own home. The funding also enabled us to equip the volunteers with laptops in order to carry out this role.

##### **Health Inequalities Digital Health Hub**

Leeds City Council awarded this funding to enable Carers Leeds to develop a Digital Health Hub with digital equipment and connectivity. It will allow additional staffing capacity to develop and implement the digital health inclusion offer, along with more digital volunteers recruited to support carers.

##### **Mental Health Involvement Worker Project**

This project, funded by NHS England, is part of a larger, city-wide project and funds a full time Carer Engagement and Involvement Worker at Carers Leeds. The aim of the project is to improve and transform mental health care in Leeds

##### **HSF 2023 (Household Support Fund)**

This funding is a continuation of the Household Support Funding and was provided by Forum Central to provide grants up to a maximum of £250 for carers with an identified need for support with energy costs, food costs and/or essential items.

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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#### 18 Restricted funds

(Continued)

##### **Cost of Living (Food and Fundamentals)**

Provided by Leeds City Council, this funding enables Carers Leeds to provide one off small grants of up to £250 to support unpaid carers with additional winter and cost of living expenses.

##### **Keeping Well in Winter**

This funding is a continuation of the Household Support Funding and was provided by Forum Central to provide grants up to a maximum of £250 for carers with an identified need for support with food costs and/or essential items.

##### **Carers Hospital Discharge Toolkit**

This funding is provided by NHS West Yorkshire Integrated Care Board to support, plan and deliver the launch of the toolkit and resources within acute wards, mental health wards or virtual wards

##### **Awards for All – National Lottery Community Fund**

This funding has enabled us to employ a part-time Welfare Benefits Worker for 12 months to provide benefit surgeries for unpaid carers and assist them with completing the main carer related benefits application forms, ensuring we build financial capability and maximise income for unpaid carers.

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022 £	Transfers £	Balance at 1 April 2023 £	Transfers £	Balance at 31 March 2024 £
Contingency	115,705	49,168	164,873	(23,779)	141,094
Lease liabilities	202,385	(75,160)	127,225	(26,432)	100,793
	<u>318,090</u>	<u>(25,992)</u>	<u>292,098</u>	<u>(50,211)</u>	<u>241,887</u>

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 20 Analysis of net assets between funds

	<b>Unrestricted funds 2024 £</b>	<b>Designated funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total Unrestricted funds 2024 £</b>	<b>Designated funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
Fund balances at 31 March 2024 are represented by:							
Tangible assets	13,904	-	-	13,904	-	-	13,824
Current assets/(liabilities)	666,701	241,887	176,672	1,085,260	292,098	289,255	1,174,616
Long term liabilities	(15,824)	-	-	(15,824)	-	-	(26,738)
	<u>664,781</u>	<u>241,887</u>	<u>176,672</u>	<u>1,083,340</u>	<u>292,098</u>	<u>289,255</u>	<u>1,161,702</u>

## CARERS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	51,313	65,972
Between two and five years	-	57,434
	<u>51,313</u>	<u>123,406</u>

#### 22 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	<u>241,761</u>	<u>234,094</u>

There were no further disclosable related party transactions during the year (2023 - none).

#### 23 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(82,462)	15,243
Adjustments for:		
Investment income recognised in statement of financial activities	(44,441)	(16,292)
Depreciation and impairment of tangible fixed assets	7,851	6,097
Difference between pension charge and cash contributions	(6,641)	(6,991)
Movements in working capital:		
Decrease/(increase) in debtors	57,545	(17,119)
Increase/(decrease) in creditors	1,036	(15,267)
Increase in deferred income	24,072	37,559
<b>Cash (absorbed by)/generated from operations</b>	<u>(43,040)</u>	<u>3,230</u>

#### 24 Analysis of changes in net funds

The charity had no debt during the year.