

**CARERS TRUST TYNE & WEAR**  
(A charitable company limited by guarantee)  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**

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**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Board of Trustees**      Ms A Moore, Chairperson  
Miss B Dodgson  
Dr A Gregory  
Mrs Su-Wan Lewis  
Dr A Mayrhofer (appointed 11 March 2025)  
Mr C Scott (appointed 16 December 2024)  
Mr C Toon  
Ms T Vinton (appointed 11 March 2025)

**Company registered number**      03245594

**Charity registered number**      1059917

**Registered office**      The Old School  
Smailes Lane  
Highfield  
Rowlands Gill  
Tyne and Wear  
NE39 2DB

**Company secretary**      Miss P V Steele

**Chief executive officer**      Miss P V Steele

**Accountants**      Armstrong Watson LLP  
First Floor  
One Strawberry Lane  
Newcastle upon Tyne  
Tyne and Wear  
NE1 4BX

**Bankers**      Lloyds Bank plc  
PO Box 1000  
Andover  
BX1 1LT

**Website**      [www.carerstrusttw.org.uk](http://www.carerstrusttw.org.uk)

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**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The Board of Trustees is pleased to present its report together with the unaudited financial statements for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

## **Objectives and activities**

### **a. Policies and objectives**

Carers Trust Tyne & Wear aims to relieve the stresses experienced by carers, the person with care needs and their families. The area of benefit is the Borough of Gateshead, Tyne & Wear and surrounding areas.

The charity is committed to providing services which are of high quality, by well qualified and managed staff in a manner which is specific to the needs of carers and provided in a responsive, flexible and timely manner. This is achieved through the provision of a Care Service and Young Carers Service. A key overall aim is to improve the lives of carers.

In setting the objectives for the year and planning the charity's activities, the Board of Trustees has considered the Charities Commission's guidance on public benefit.

## **Achievements and performance**

### **a. Care Service**

The Care Service delivered 34,101 hours of care in the home and community to the end of March 2025 which is a slight decrease in hours from last year. This was due to the winding down of the Carer Relief Service which was not recommissioned by Gateshead Council. We managed to recruit several new staff in early 2024 and have since been able to increase hours of care. The Care Service continues to deliver a much-needed service to unpaid family carers so they can have a break from their caring role.

The Care Service has continued to host coffee mornings and quarterly jumble sales, in order to raise funds and our profile with the local community. Staff continue to volunteer to work in this. The day centre for clients with dementia continues to run successfully, which allows their carer to have a longer break whilst we take care of the person with dementia in our day centre.

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**CARERS TRUST TYNE & WEAR**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Achievements and performance (continued)**

**b. Young Carers Service**

This year unfortunately the Young Carers Service contract was retendered by Gateshead Council and awarded to another provider. We offered support from April to August to approximately 550 young carers.

Funding that we have received from various grant making trusts, through donations and our own fundraising activities, enabled us to deliver various activity sessions for young carers. These sessions ranged from 1-2-1 therapeutic support sessions through to large residential group activities. In partnership with NE Counselling Services, we have delivered 98 hours of counselling to young carers.

Our work in partnership with Gateshead schools and colleges continued this year, delivering drop-in sessions at secondary schools and full-school assemblies in local primary schools. In partnership with Gateshead College, we delivered some weekly homework and revision sessions to young carers who needed support to get exam ready. Feedback from young carers proved this was a success and was very beneficial to the young carers, who said they received higher grades than they expected.

In this period, we received and processed 78 Wellbeing Fund Applications, which helped young carers to complete vocational courses, purchase items including sports equipment, laptops and mobile phones. Through access to a local funder, we were also able to support the access to further education for young carers, who faced financial barriers.

A total of 720 activity news sheets were sent to the young carers this year. We continued to provide activity packs to new referrals and young carers under the age of 8.

During the reporting period we managed to secure a 3 year grant from The Big Lottery Fund for a Fit & Free project worth £145,246. This is to deliver sporting activities for young carers in the Gateshead area, which we began a recruitment campaign for at the end of 2024.

**Financial review**

**a. Results**

The principal funding sources for the charity are contract income, spot purchase from Gateshead Council, individual carers and grants from charitable trusts.

Overall, income levels have decreased compared to last year and resulted in a deficit for the year of £45,097 (2024: surplus of £3,935) as shown in the statement of financial activities on page 9.

**b. Going concern**

After making appropriate enquiries, the Board of Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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**CARERS TRUST TYNE & WEAR**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**c. Reserves policy**

The Board of Trustees has established a policy whereby the charity holds unrestricted income funds not invested in tangible fixed assets in a General Fund as reserves. The trustees consider that the minimum level of the reserves should be equivalent to two months' operating costs, which is approximately £157,000.

Reserves are needed to provide financial stability, to allow the charity to meet existing commitments not covered by future income and to enable the charity to take advantage of development opportunities in advance of available funding.

At the balance sheet date, the level of reserves stood at £166,601 (2024: £131,150). The trustees have reviewed both the reserves policy and the actual level of reserves at 31 March 2025. They have noted the position at the balance sheet date and are taking steps to secure the charity's financial position in the light of the continuing challenges being experienced.

**Structure, governance and management**

**a. Constitution**

The charity is a company limited by guarantee, not having a share capital and is also registered with the Charity Commission. It is governed by its memorandum of association (last revised 30 March 2021) and articles of association (last revised 30 March 2021) and in the event of the charity being wound up, the maximum liability of each member is £5.

**b. Methods of appointment or election of trustees**

Members of the Board of Trustees are elected by the Board of Trustees following a recruitment process of application and interview. Trustees are all company directors for the purposes of company law. Members of the Board of Trustees elect from amongst their own number a chair.

**c. Organisational structure and decision-making policies**

The charity is governed by the Board of Trustees who meet approximately six times per annum. The Chief Executive has day to day responsibility for the operations of the charity.

There are sub-committees of trustees and staff which meet as required to review priority areas.

Training and development continue to be a priority. Mandatory training takes place in house for care staff. All direct care staff are required to have at least NVQ level 2 and are encouraged to do NVQ level 3 training. Staff who are recruited to the care service without a background in care are required to complete the Care Certificate which covers all induction standards required to provide personal care. Managers are required to have NVQ 4, or to work towards this standard.

The Board of Trustees recognises and values the support of both its staff and volunteers.

**d. Policies adopted for the induction and training of trustees**

Members of the Board of Trustees receive an induction covering key areas of governance, finance, services, quality and people. Key documents are supplied to each trustee. Ongoing training is offered to support individual trustees as required.

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**CARERS TRUST TYNE & WEAR**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Structure, governance and management (continued)**

**e. Relationships with other charities and organisations**

The charity is a network partner of Carers Trust, the largest UK wide carers charity, which works with network partners across the UK to provide hands on practical support to carers in their communities. The charity works within a national Carers Trust framework of policies, procedures and guidance.

Carers Trust Tyne & Wear works in partnership with statutory bodies and other grant and trust making bodies such as Gateshead Council, North East and North Cumbria Integrated Care Board, Community Foundation, BBC Children in Need, Sir James Knott Trust and Ballinger Trust.

The charity is also committed to close collaboration with other agencies to provide direct services and to campaign and advocate for continued community development for carers and vulnerable people.

**Plans for future periods**

Although we no longer have a contract with the local authority to deliver Young Carers Services we are developing an activity programme for the young carers which is funded by the Big Lottery. We are currently recruiting a worker to run the project, Fit and Free which is funded by the Big Lottery Community Fund. In the coming year we will begin offering activities for young carers and we will be seeking further funding to enhance this offer in the future.

The Care Service plans to do more training for carer support workers in line with new CQC regulations (mandatory training now includes Autism and Learning Disabilities). More support workers are still required especially in the East of the borough, so recruitment will be a focus for the coming year. Also, the Care Service will be aiming to deliver more hours of care, develop the coffee mornings, and try to get additional funding to continue the day centre as people are asking for this service. We also aim to open a new day centre which will be aimed at adults with learning disabilities.

We will continue to seek opportunities for income generation including grants and increased target of care hours to deliver.

**Risk management**

The Board of Trustees actively reviews the potential risks faced by the charity and the systems that have been established to mitigate those risks. This includes the establishment of a risk register, which is reviewed on an annual basis by the Board of Trustees. In October 2024 the charity was re-assessed and has maintained compliance with the ISO9001 quality mark. The Charity also has NHS Toolkit and cyber essential certificate for holding data. We also hold certification with CHAS.

Carers Trust Tyne & Wear operates within a quality assurance framework and complies with standards of care described in the National Care Standards Regulations. It is a registered provider with the Care Quality Commission, and in the most recent inspection in March 2020 was assessed as overall "Good" in all five areas that were inspected. The charity has since been reviewed and deemed not needing to be inspected.

We must continue to work hard to enhance the services we offer within the organisation's services.

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**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Statement of trustees' responsibilities**

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

Company law requires the Board of Trustees to prepare financial statements for each financial period. Under company law, the Board of 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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.

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

Approved by order of the members of the board of Board of Trustees and signed on their behalf by:

  
AMoore (Dec 1, 2025 22:47:05 GMT)  
**Ms A Moore**

Date: 25 November 2025

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**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Independent Examiner's Report to the Trustees of Carers Trust Tyne & Wear ('the charity')**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

**Responsibilities and basis of report**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

As the trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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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. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: *Edith Chapman*  
Edith Chapman (Dec 2, 2025 11:43:02 GMT)

Dated: 02/12/2025

Mrs E Chapman FCA

**Armstrong Watson LLP**  
First Floor  
One Strawberry Lane  
Newcastle upon Tyne  
Tyne and Wear  
NE1 4BX

**CARERS TRUST TYNE & WEAR**  
(A charitable company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Grants and donations	3	54,605	37,611	92,216	171,838
Charitable activities	4	741,284	55,000	796,284	819,791
Other income	5	8,369	-	8,369	7,165
<b>Total income</b>		<b>804,258</b>	<b>92,611</b>	<b>896,869</b>	<b>998,794</b>
<b>Expenditure on:</b>					
Raising funds	6	3,534	7,055	10,589	11,357
Charitable activities	7	757,154	174,223	931,377	983,502
<b>Total expenditure</b>		<b>760,688</b>	<b>181,278</b>	<b>941,966</b>	<b>994,859</b>
<b>Net income/(expenditure)</b>		<b>43,570</b>	<b>(88,667)</b>	<b>(45,097)</b>	<b>3,935</b>
Transfers between funds	16	(12,252)	12,252	-	-
<b>Net movement in funds</b>		<b>31,318</b>	<b>(76,415)</b>	<b>(45,097)</b>	<b>3,935</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		139,807	131,644	271,451	267,516
Net movement in funds		31,318	(76,415)	(45,097)	3,935
<b>Total funds carried forward</b>		<b>171,125</b>	<b>55,229</b>	<b>226,354</b>	<b>271,451</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 31 form part of these financial statements.

**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**  
**REGISTERED NUMBER: 03245594**

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	<b>6,957</b>	11,152
		<u>6,957</u>	<u>11,152</u>
<b>Current assets</b>			
Debtors	13	<b>206,632</b>	148,972
Cash at bank and in hand		<b>154,943</b>	218,036
		<u>361,575</u>	<u>367,008</u>
Creditors: amounts falling due within one year	14	<b>(140,570)</b>	(101,448)
<b>Net current assets</b>		<b>221,005</b>	265,560
<b>Total assets less current liabilities</b>		<b>227,962</b>	276,712
Creditors: amounts falling due after more than one year	15	<b>(1,608)</b>	(5,261)
<b>Total net assets</b>		<b>226,354</b>	271,451

**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**  
**REGISTERED NUMBER: 03245594**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Charity funds</b>			
Restricted funds	16	<b>55,229</b>	131,644
Unrestricted funds	16	<b>171,125</b>	139,807
<b>Total funds</b>		<b>226,354</b>	271,451

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

*AMoore*

[AMoore \(Dec 1, 2025 22:47:05 GMT\)](#)

**Ms A Moore**  
Chairperson

Date: 25 November 2025

The notes on pages 13 to 31 form part of these financial statements.

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**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities (see note 19)	<b>(63,093)</b>	<b>(25,859)</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>(63,093)</b>	<b>(25,859)</b>
Cash and cash equivalents at the beginning of the year	<b>218,036</b>	<b>243,895</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>154,943</b>	<b>218,036</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 31 form part of these financial statements

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**CARERS TRUST TYNE & WEAR**  
**(A charitable company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. General information**

The charity is a company limited by guarantee and has no share capital. In the event of it being wound up, the maximum liability of each member is £5.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carers Trust Tyne & Wear meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling which is the functional and presentation currency of the charity.

**2.2 Going concern**

The charity has reviewed its future budget forecasts and there is a reasonable expectation that it has adequate resources to continue in operational existence for at least the next twelve months and on this basis, the trustees consider the charity to be a going concern.

**2.3 Income**

All income is included in the statement of financial activities when the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

Contract funding and grants are treated as deferred income where:

- received in advance of the period in which they must be used; or
- entitlement is subject to specific performance conditions which have not been fulfilled at the balance sheet date.

Donated services and facilities are recognised in income when the charity has control over the item, any conditions associated with the donated item has been met, the receipt of the 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.

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**CARERS TRUST TYNE & WEAR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised when a liability is incurred. Resources expended include attributable VAT which can not be recovered.

Costs of expenditure on raising funds comprise the costs incurred in raising income from grants and donations, together with expenditure on fundraising activities.

Governance costs include those costs incurred in connection with compliance with constitutional and statutory requirements and costs associated with the strategic management of the charity.

Support costs include central services and are allocated to cost categories on the basis of staff costs.

**2.5 Government grants**

Government grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received. Government grants are recognised using the accrual model.

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which they become receivable.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is calculated to write off the cost less estimated residual value of tangible fixed assets over their expected useful lives as follows:

Leasehold property	- straight line over the lease period
Furniture and fittings	- 15% per annum straight line
Office equipment	- 25% per annum straight line

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

Cash at bank includes two current accounts, both of which are instant access.

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**CARERS TRUST TYNE & WEAR**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**2. Accounting policies (continued)**

**2.9 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.

**2.10 Financial instruments**

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

**2.11 Finance leases and hire purchase**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

**2.12 Pensions**

Employees of the charity are entitled to join a defined contribution scheme. The charity contribution in the year is disclosed in note 10. The charity has no liability beyond making its contribution and paying across the deductions for employees' contributions.

**2.13 Fund accounting**

The charity has a number of sources of restricted income where funds have been given for a specific purpose and further details are provided in note 17 to the financial statements. Expenditure which meets the specific criteria for each fund is charged to that fund.

All other funds are unrestricted income funds.

**CARERS TRUST TYNE & WEAR**  
(A charitable company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**3. Income from grants and donations**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
General Fund	51,920	3,000	<b>54,920</b>
Care Service	2,685	5,000	<b>7,685</b>
Young Carers	-	29,611	<b>29,611</b>
	<u>54,605</u>	<u>37,611</u>	<u><b>92,216</b></u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
General Fund	41,318	-	41,318
Care Service	16,892	6,795	23,687
Young Carers	-	106,833	106,833
	<u>58,210</u>	<u>113,628</u>	<u>171,838</u>

**4. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
General Fund	3,560	-	<b>3,560</b>
Care Service	737,724	-	<b>737,724</b>
Young Carers	-	55,000	<b>55,000</b>
	<u>741,284</u>	<u>55,000</u>	<u><b>796,284</b></u>

**CARERS TRUST TYNE & WEAR**  
(A charitable company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**4. Income from charitable activities (continued)**

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
General Fund	3,660	-	3,660
Care Service	684,131	-	684,131
Young Carers	-	132,000	132,000
	<u>687,791</u>	<u>132,000</u>	<u>819,791</u>

Income from charitable activities represents contract funding.

**5. Other income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
General Fund	189	<b>189</b>
Care Service	8,180	<b>8,180</b>
	<u>8,369</u>	<u><b>8,369</b></u>

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
General Fund	116	-	116
Young Carers	-	9	9
Care Service	7,040	-	7,040
	<u>7,156</u>	<u>9</u>	<u>7,165</u>

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**6. Expenditure on raising funds**

**Fundraising costs**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Fundraising and publicity costs	605	1,206	<b>1,811</b>
Staff costs	2,929	5,849	<b>8,778</b>
	3,534	7,055	<b>10,589</b>
	3,534	7,055	<b>10,589</b>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Fundraising and publicity costs	2,199	387	2,586
Staff costs	7,455	1,316	8,771
	9,654	1,703	11,357
	9,654	1,703	11,357

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**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
General Fund	40,108	1,540	<b>41,648</b>
Care Service	717,046	5,000	<b>722,046</b>
Community Service	-	19	<b>19</b>
Young Carers	-	167,664	<b>167,664</b>
	<u>757,154</u>	<u>174,223</u>	<u><b>931,377</b></u>
	<u><u>757,154</u></u>	<u><u>174,223</u></u>	<u><u><b>931,377</b></u></u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
General Fund	14,652	-	14,652
Care Service	713,710	11,378	725,088
Community Service	-	60	60
Young Carers	-	243,702	243,702
	<u>728,362</u>	<u>255,140</u>	<u>983,502</u>
	<u><u>728,362</u></u>	<u><u>255,140</u></u>	<u><u>983,502</u></u>

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**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>
General Fund	1,914	39,734	<b>41,648</b>
Care Service	609,323	112,723	<b>722,046</b>
Community Service	19	-	<b>19</b>
Young Carers	81,902	85,762	<b>167,664</b>
	<u>693,158</u>	<u>238,219</u>	<u><b>931,377</b></u>
	<u><u>693,158</u></u>	<u><u>238,219</u></u>	<u><u><b>931,377</b></u></u>
	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
General Fund	14,221	431	14,652
Care Service	588,531	136,557	725,088
Community Service	60	-	60
Young Carers	208,243	35,459	243,702
	<u>811,055</u>	<u>172,447</u>	<u>983,502</u>
	<u><u>811,055</u></u>	<u><u>172,447</u></u>	<u><u>983,502</u></u>

Included within charitable activities is an amount of £21,467 (2024: £17,389) in relation to governance costs. This comprises salaries of £9,696 (2024: £8,771), office overheads of £1,999 (2024: £2,587), affiliation fees of £3,005 (2024: £2,578) and accountancy fees of £6,767 (2024: £3,453)

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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>General Fund 2025 £</b>	<b>Care Service 2025 £</b>	<b>Community Service 2025 £</b>	<b>Young Carers 2025 £</b>	<b>Total funds 2025 £</b>
Depreciation	48	30	19	487	<b>584</b>
Staff costs	-	528,082	-	30,904	<b>558,986</b>
Travelling expenses	-	24,769	-	1,888	<b>26,657</b>
Activity costs	-	11,078	-	34,247	<b>45,325</b>
Other costs	1,866	45,364	-	14,376	<b>61,606</b>
	<u>1,914</u>	<u>609,323</u>	<u>19</u>	<u>81,902</u>	<u><b>693,158</b></u>

	<i>General Fund 2024 £</i>	<i>Care Service 2024 £</i>	<i>Community Service 2024 £</i>	<i>Young Carers 2024 £</i>	<i>Total funds 2024 £</i>
Depreciation	1,769	30	60	560	2,419
Staff costs	11,858	528,370	-	119,886	660,114
Travelling expenses	23	22,024	-	5,358	27,405
Activity costs	-	8,511	-	55,762	64,273
Other costs	571	26,718	-	26,101	53,390
Accountancy fees	-	2,878	-	576	3,454
	<u>14,221</u>	<u>588,531</u>	<u>60</u>	<u>208,243</u>	<u>811,055</u>

Included within direct costs is an amount of £3,005 (2024: £6,031) in relation to governance costs. This comprises affiliation fees of £3,005 (2024: £2,578) and accountancy fees of £Nil (2024: £3,453)

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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>General Fund 2025 £</b>	<b>Care Service 2025 £</b>	<b>Young Carers 2025 £</b>	<b>Total funds 2025 £</b>
Depreciation	-	2,708	903	<b>3,611</b>
Staff costs	-	76,430	61,780	<b>138,210</b>
Other costs	39,433	-	-	<b>39,433</b>
Office costs	301	27,946	21,199	<b>49,446</b>
Accountancy fees	-	5,639	1,880	<b>7,519</b>
	<u>39,734</u>	<u>112,723</u>	<u>85,762</u>	<u><b>238,219</b></u>

	<i>General Fund 2024 £</i>	<i>Care Service 2024 £</i>	<i>Young Carers 2024 £</i>	<i>Total funds 2024 £</i>
Depreciation	-	2,732	911	3,643
Staff costs	-	65,974	11,643	77,617
Office costs	431	64,189	22,173	86,793
Accountancy fees	-	3,662	732	4,394
	<u>431</u>	<u>136,557</u>	<u>35,459</u>	<u>172,447</u>

Included within support costs is an amount of £18,462 (2024: £11,358) in relation to governance costs. This comprises salaries of £9,696 (2024: £8,771) office overheads of £1,999 (2024: £2,587) and accountancy fees of £6,767 (2024: £Nil).

**9. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,000 (2024 - £2,784).

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**10. Staff costs**

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>652,298</b>	<i>692,654</i>
Social security costs	<b>43,243</b>	<i>43,306</i>
Pension contributions	<b>10,434</b>	<i>10,543</i>
	<b>-</b>	<i>-</i>
	<b>705,975</b>	<i>746,503</i>

The average number of persons employed by the Company during the year was as follows:

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<b>No.</b>
Care Service	<b>34</b>	<i>36</i>
Young Carers	<b>4</b>	<i>7</i>
Project Support	<b>4</b>	<i>4</i>
	<b>42</b>	<i>47</i>

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers that during the year, its key management personnel comprised the Chief Executive, Central Administration Manager, Finance Manager, Management Team, Young Carer Lead and the Business Development Manager.

The total employment benefits of the key management personnel were £128,175 (2024: £154,501)

**11. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no trustee expenses have been incurred (2024 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS  
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**12. Tangible fixed assets**

	Leasehold property £	Furniture and fittings £	Office equipment £	Total £
<b>Cost</b>				
At 1 April 2024	21,391	17,343	43,994	82,728
At 31 March 2025	21,391	17,343	43,994	82,728
<b>Depreciation</b>				
At 1 April 2024	21,391	17,103	33,082	71,576
Charge for the year	-	102	4,093	4,195
At 31 March 2025	21,391	17,205	37,175	75,771
<b>Net book value</b>				
At 31 March 2025	-	138	6,819	6,957
At 31 March 2024	-	240	10,912	11,152

**13. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	130,723	80,904
Other debtors	492	1,797
Prepayments and accrued income	75,417	66,271
	<b>206,632</b>	<b>148,972</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**14. Creditors: Amounts falling due within one year**

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<b>£</b>
Trade creditors	<b>9,593</b>	<i>12,867</i>
Other taxation and social security	<b>8,818</b>	<i>8,721</i>
Obligations under finance lease and hire purchase contracts	<b>3,654</b>	<i>3,461</i>
Other creditors	<b>544</b>	<i>7,754</i>
Accruals and deferred income	<b>117,961</b>	<i>68,645</i>
	<b>140,570</b>	<i>101,448</i>

**15. Creditors: Amounts falling due after more than one year**

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	<b>1,608</b>	<i>5,261</i>

The obligations under finance leases and hire purchase contracts shown above and in note 14 are secured on the assets on which the finance has been taken out.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
General Fund	132,643	55,669	(40,108)	22,921	171,125
Care Service	7,164	748,589	(720,580)	(35,173)	-
	<u>139,807</u>	<u>804,258</u>	<u>(760,688)</u>	<u>(12,252)</u>	<u>171,125</u>
<b>Restricted funds</b>					
Care Service	2,304	5,000	(5,000)	-	2,304
Community Service	8,589	-	(19)	-	8,570
Young Carers	120,751	84,611	(174,719)	12,252	42,895
General Fund	-	3,000	(1,540)	-	1,460
	<u>131,644</u>	<u>92,611</u>	<u>(181,278)</u>	<u>12,252</u>	<u>55,229</u>
<b>Total of funds</b>	<u><u>271,451</u></u>	<u><u>896,869</u></u>	<u><u>(941,966)</u></u>	<u><u>-</u></u>	<u><u>226,354</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
<b>Unrestricted funds</b>					
General Fund	119,765	45,093	(14,652)	(17,563)	132,643
Care Service	2,000	708,064	(723,364)	20,464	7,164
	<u>121,765</u>	<u>753,157</u>	<u>(738,016)</u>	<u>2,901</u>	<u>139,807</u>
<b>Restricted funds</b>					
Care Service	9,789	6,795	(11,379)	(2,901)	2,304
Community Service	8,649	-	(60)	-	8,589
Young Carers	127,313	238,842	(245,404)	-	120,751
	<u>145,751</u>	<u>245,637</u>	<u>(256,843)</u>	<u>(2,901)</u>	<u>131,644</u>
<b>Total of funds</b>	<u>267,516</u>	<u>998,794</u>	<u>(994,859)</u>	<u>-</u>	<u>271,451</u>

**17. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2025 £</b>
General funds	139,807	804,258	(760,688)	(12,252)	171,125
Restricted funds	131,644	92,611	(181,278)	12,252	55,229
	<u>271,451</u>	<u>896,869</u>	<u>(941,966)</u>	<u>-</u>	<u>226,354</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
General funds	121,765	753,157	(738,016)	2,901	139,807
Restricted funds	145,751	245,637	(256,843)	(2,901)	131,644
	<u>267,516</u>	<u>998,794</u>	<u>(994,859)</u>	<u>-</u>	<u>271,451</u>

**Unrestricted funds:**

Income for the year includes the following:

- £262,472 mainstream funding from Gateshead Council for the charity's Care Service.
- £475,252 from various sources in respect of spot purchase.
- £20,000 from The Ballinger Charitable Trust to support core costs.
- £20,000 from The Garfield Weston Foundation to support core costs.

**Restricted funds:**

Income for the year includes the following:

General Fund

- £3,000 from the Screwfix Foundation towards roof repairs.

Care Service

- £5,000 from W A Handley Trust to support day centre costs

Young Carers

- £55,000 from Gateshead Council for young carers support services.
- £46,983 from National Lottery Community Fund to improve the physical and mental health of young carers.
- £14,652 from Triangle Trust to support activities for young carers.
- £8,387 from Children in Need to support various costs for young carers.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	4,524	2,433	<b>6,957</b>
Current assets	261,796	99,779	<b>361,575</b>
Creditors due within one year	(93,587)	(46,983)	<b>(140,570)</b>
Creditors due in more than one year	(1,608)	-	<b>(1,608)</b>
<b>Total</b>	<u>171,125</u>	<u>55,229</u>	<u><b>226,354</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	7,310	3,842	11,152
Current assets	239,206	127,802	367,008
Creditors due within one year	(101,448)	-	(101,448)
Creditors due in more than one year	(5,261)	-	(5,261)
Rounding	1	-	1
<b>Total</b>	<u>139,808</u>	<u>131,644</u>	<u>271,452</u>

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**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>(45,097)</b>	3,935
<b>Adjustments for:</b>		
Depreciation charges	<b>4,195</b>	6,062
Increase in debtors	<b>(57,660)</b>	(44,140)
Increase in creditors	<b>35,469</b>	8,284
<b>Net cash used in operating activities</b>	<b>(63,093)</b>	(25,859)

**20. Analysis of cash and cash equivalents**

	2025 £	2024 £
Cash at bank	<b>153,549</b>	217,727
Petty cash	<b>1,394</b>	309
<b>Total cash and cash equivalents</b>	<b>154,943</b>	218,036

**21. Analysis of changes in net debt**

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	<b>218,036</b>	<b>(63,093)</b>	<b>154,943</b>
Finance leases	<b>(8,722)</b>	<b>3,460</b>	<b>(5,262)</b>
	<b>209,314</b>	<b>(59,633)</b>	<b>149,681</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**22. Operating Leases**

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

	<b>2025</b>	<i>2024</i>
	<b>£</b>	<b>£</b>
Not later than 1 year	<b>5,515</b>	<i>5,515</i>
Later than 1 year and not later than 5 years	<b>6,690</b>	<i>10,513</i>
	<hr/> <b>12,205</b> <hr/>	<hr/> <i>16,028</i> <hr/>

**23. Related party transactions**

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2025.