

**Caring Breaks Limited**  
**Trustees' report**  
**for the year ended 31 March 2023**

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**THE TRUSTEES, AS DIRECTORS OF CARING BREAKS LTD, PRESENT THEIR REPORT WITH THE FINANCIAL STATEMENTS OF THE CHARITY FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their Annual Report and the audited Financial Statements for the year ended 31 March 2023. The trustees have adopted the provisions of the Companies Act 2006, the Charities Act (Northern Ireland) 2008 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 2015 (Charities SORP (FRS 102)), in preparing the annual report and financial statements of the charity.

**Reference and administrative details**

Details of registered office, independent advisers and other information are given on page 3.

**Structure, governance and management**

Caring Breaks Limited which was incorporated on 26 January 2000 (company registration number NI37804) is a charitable company limited by guarantee, (registered with the Charity Commission for Northern Ireland NIC103342) and is governed by a Memorandum and Articles of Association. It is managed by the Board of Trustees. The trustees, who served during the period, and up to the date of signing are listed on page 3

During the year under review the Trustees met quarterly. The chairperson of the board is Stephen O'Brien. One third of the Trustees retire each year and can make themselves available for re-election. New members of the board are selected by a panel comprising of existing other Trustees. The Finance Committee and the Fund-raising Committee are made up of Trustees and individuals. Both committees operate under specific terms of reference which delegate certain functions from the board. Each committee has its decisions ratified by the full board. The Trustees have also established a Carer Committee for this specific area of the Charity's operations.

**Objectives and activities**

The primary objective of the charity, as stated in its governing document, is to provide short respite breaks for the family carers of adults with learning disabilities. Trained and paid staff support and supervise activity-based recreational opportunities for adults with learning disabilities.

**Mission**

To provide regular respite breaks for family carers combined with meaningful, social and recreational activities for their relative with a learning disability.

**Values**

- We are people-centred.
- We collaborate
- We are open and honest
- We work in a partnership
- We provide a high-quality service

**Caring Breaks Limited**  
**Trustees' report**  
**for the year ended 31 March 2023**

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**Strategic Objectives for Caring Breaks 2023-24**

1. Develop a recruitment and retention plan.
2. Develop a fundraising plan.
3. Step up engagement with Trusts and rebuild relationships.
4. Grow powerful, strategic alliances.
5. Develop expansion and communication strategies.
6. Expansion of our core service.

**Public Benefit Statement**

The public benefit requirement is defined in the Charities Act (Northern Ireland) 2008 and states that purposes must be for the public benefit to be charitable. The trustees confirm that they have complied with the duty to have regard to the guidance issued by the Charity Commission for Northern Ireland under section 4(b) of the Charities Act (the public benefit requirement statutory guidance). The trustees are confident that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

**Achievements and performance**

Over the past year, Caring Breaks provided respite sessions on a weekly basis for 180+ family carers combined with social and recreational activities for 109 adults with a learning disability. In addition, 102 families benefited from an extended period of respite in the form of a weekend break and 82 families from a full days' respite between April 2022 and March 2023. These weekend breaks and additional respite hours were provided with funding secured from the Charities Aid Foundation (CAF), the Carers Support Fund the Haremead Trust and the Hospital Saturday Fund.

Caring Breaks is fortunate to have a committed, professional team of staff dedicated to ensuring the best possible service is provided for family carers and adults with a learning disability. Over the past year, the team helped to facilitate a variety of educational and fun activities which enabled clients to develop new interests and build friendships in a safe and welcoming environment. This was particularly important for the families supported by Caring Breaks as we emerged from the ongoing impact of the Covid-19 pandemic. Many of these activities were provided with funding from the National Lottery Community Fund NI Awards for All programme.

During the year, the Trustees and staff team worked on the development of a new strategic plan to take Caring Breaks forward over the next 3 years. This was facilitated with funding secured via the Resilience Programme at the Charities Aid Foundation (CAF). The new strategy, driven by our purpose and values and developed in consultation with all stakeholders involved in the organisation. A new website was designed with funding secured from CAF to help raise the profile of the organisation in line with our strategic objectives. The resilience programme from CAF also incorporated leadership and management development training for staff and the team also benefited from a coaching and mentoring programme which ran between September 2022 – March 2023.

The statement of financial activities for the year is set out on page 10 of the financial statements. A summary of the financial results and the work of the charity is set out below.

**Caring Breaks Limited**  
**Trustees' report**  
**for the year ended 31 March 2023**

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**Financial Review**

The charity's income decreased to £331,048 when compared to £388,076 in 2022. During the year the charity has a deficit net of costs of £130,302 (2022: £42,712). The total funds of the charity - 31 March 2023 were £54,432 (2022: £184,735). Of these total funds, £8,558 (2022: £97,837) made up of a series of small grants, are held for restricted purposes and are not available for general purposes of the charity.

Funding received includes recurrent funding received from the Belfast Health & Social Care Trust and from the South-Eastern Health & Social Care Trust totalling £223,505 to provide respite breaks for carers and social and recreational activities for adults with a learning disability. During the year we received the remaining payment (£23,156) of the grant awarded in 2021 from CAF. This funding was used to provide weekend breaks and other activities, organisational development and running costs. Donations from individuals through fundraising activities along with small grants from charitable trusts decreased from £47,836 to £32,008 when compared to 2022.

**Reserves Policy**

The total funds of the charity as at 31 March 2023 were £54,432 (2022: £184,735). Of these total funds, £8,559 (2022: £97,838) are held for restricted purposes and are not available for general purposes of the charity. The charity's policy is to retain a level of free reserves which matches the needs of the Charity both at the current time and in the foreseeable future. Free reserves are those unrestricted reserves, excluding fixed assets. The charity aims to retain sufficient reserves equivalent to approximately six months' annual expenditure. Free reserves at 31 March 2023 were £45,872 (2022: £86,897 (general funds minus fixed assets and designated funds), equivalent to roughly two month's forward expenditure based on 2022/23 expenditure

Progress on fundraising is reviewed by the finance sub-group and Board of Trustees on a quarterly basis. Service payments received from service users who access the service via Direct Payments or Self-Directed Support increased throughout the year 22/23 and amounted to £37,656,139 (21/22: £24,139).

**Plans for future developments**

The board has taken steps and will continue to take steps to improve financial performance in 2023 and beyond, to ensure that the charity can continue to provide its unique services for the family carers of adults with a learning disability. Post Covid-19 pandemic and especially over the past year, all aspects of service delivery have been fully restored.

The organisation's strategy is to grow and develop the service to reach more people and expand the service into other health trust areas whilst maintaining the service for existing clients in Belfast, Bangor and Lisburn. Plans beyond 2023 include extending the service to more families wishing to purchase respite breaks via Direct Payments/Self-Directed Support.

**Caring Breaks Limited**  
**Trustees' report**  
**for the year ended 31 March 2023**

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**Covid 19 and Going Concern**

With only small management team, over the past 2 years Caring Breaks has had to continue to focus on the rebuild and restoration of its service. Opportunities for fundraising activities have been limited throughout 2022/23 but are expected to increase over the next 12 months. Results remain in line with directors' revised expectations.

Engagement with an external fundraiser has been renewed to assist in seeking funds from grant making trusts and corporate sponsors. Funding (£47,741) from several grant-making trusts to be spent in 2023/24 has already been secured. We also received good news of the successful outcome of an application to the Carers Support Fund and received a grant of £74,397 in June. A review of the rates paid under the contracts Caring Breaks holds with the Belfast Health & Social Care Trust and South Eastern Health & Social Care Trust is ongoing and we are hopeful that the value of these contracts will increase following negotiations.

To support the going concern basis of preparation, the trustees have prepared cash flow forecasts, which include the use of reasonable downside scenarios for sensitivity analysis. These cash flow forecasts show that the charity has sufficient resources to meet obligations as they fall due and as such the charity has the ability to continue as a going concern for the 12 months from date of signing.

**Funds held as custodian trustees on behalf of others**

The charity holds no funds as custodian trustees on behalf of others

**Risk Management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity. The Trustees are satisfied that systems are in place to mitigate any exposure to major risks.

**Trustees' indemnities**

As permitted by the Articles of Association, the Trustees have the benefit of an indemnity which is a qualifying third party indemnity provision as defined by Section 234 of the Companies Act 2006. The indemnity was in force throughout the last financial year and is currently in force.

**Statement of trustees' responsibilities in respect of the financial statements**

The directors (who are also directors of Caring Breaks Limited for the purposes of Company Law) are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- state whether applicable United Kingdom Accounting Standards, comprising FRS 102, have

**Caring Breaks Limited**

**Trustees' report (continued)  
for the year ended 31 March 2023**

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- been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and accounting estimates that are reasonable and prudent; and
  - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees 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.

The 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

**Disclosure of information to the auditors**

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

**Exemptions from disclosures**

No exemptions from disclosure have been taken. This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

**Independent Auditors**

The auditors, FPM Accountants Ltd, have indicated their willingness to continue in office, and a resolution concerning their re-appointment will be proposed at the Annual General Meeting.

By order of the Board

  
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V Thompson  
Company Secretary

9/11/2023  
Date