

Registered number: 03250078  
Charity number: 1062777

**Derbyshire Carers Association**

Trustees' report and financial statements

for the year ended 31 March 2021



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Reference and administrative details of the charity, its Trustees and advisers  
for the year ended 31 March 2021

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Trustees	V L Davison (resigned 5 October 2020) M K Hambly N Ilyas G D Willetts (resigned 19 October 2020) A Baraniak (appointed 14 May 2020) M Harrison (appointed 30 April 2020, resigned 6 November 2020) J Pons Laplana (resigned 8 June 2021) D V Shaw-Willson (appointed 30 April 2020) A J B Slater-Davison (resigned 1 October 2021) C M Mitchell (appointed 1 June 2021)
Company registered number	03250078
Charity registered number	1062777
Registered office	3 Park Road Ripley Derbyshire DE5 3EF
Company secretary	R J Cooper (Appointed 31 August 2021)
Chief executive officer	N Sharma (resigned 5 January 2021)
Independent auditors	Dains LLP Suite 2 Albion House 2 Etruria Office Village Forge Lane Stoke on Trent ST1 5RQ

**Trustees' report**  
**for the year ended 31 March 2021**

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The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the audited financial statements of the charity for the year 1 April 2020 to 31 March 2021. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The charity's objectives are to provide support services for carers of people with physical, mental ill health, addiction difficulties, sensory impairment and old age primarily in the county of Derbyshire. Some services are also provided in Nottinghamshire.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and also in planning our future objectives. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

**b. Activities for achieving objectives**

Support is offered to Carers and their families through many methods. These include telephone, online and face to face support offering a range of supportive services such as information, advice, peer support, befriending, training and activities.

**Achievements and performance**

**a. Review of activities**

Derbyshire Carers Association (DCA) is now supporting nearly 18,000 Carers throughout Derbyshire. Throughout 2020/21 we have identified 1294 new Adult Carers and 113 Young Carers. We engaged with many Carers who had been reintroduced following the new challenges and impact of the Covid Pandemic. In April 2020 we reviewed and aligned all of our services to greater meet the needs of Carers facing practical, emotional and financial adversity. The Teams were trained in a new approach to review Carers' response to Covid and help put in place provisions and support to ease the impact. Reviewing gaps within DCA and other local services we were able to introduce new supportive offers to respond to these challenges. Due to COVID-19, the majority of the support provided this year has been online and by telephone.

Trustees' report (continued)  
for the year ended 31 March 2021

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**Achievements and performance (continued)**

**CORE PRIORITIES**

The following is a synopsis of core activity in the year:

Carers Assessment and Support Service - Derbyshire

This year has seen delivery of the fourth year of the Lead Provider Carers Service Contract for Derbyshire County Council (DCC). Aims of the service are –

- Provision of information, advice and guidance for Carers
- Face to face assessment, Support Planning and review provision for Carers
- Assessing Carers for a Carer Personal Budget and issuing payment.
- Sustaining and developing peer support groups.
- Facilitating / arranging access to other Carers support services, such as sitting services, where the Carer does not want to make their own arrangements.
- Work that targets the early identification of Carers across agreed health and social care settings, such as GP surgeries, hospital wards and community hubs.
- Develop access to a range of training and learning for Carers
- Promoting a preventative approach across the health and social care community, empowering other agencies to proactively identify and support Carers early in their Caring Journey and supporting Carers as an important part of their business.

**Development**

- Made 6,617 Covid Support Calls to Carers to assist them during the national lockdown. Carers have been connected to other services, offered practical and emotional support and received advice on how to keep themselves and their loved ones safe.
- 1,834 Carers Assessments and personalised Support Plans completed
- 1,294 new Carers registered
- 11,439 Carers provided with information and advice
- 964 Emergency Plans completed to help Carers prepare a contingency if they become unwell
- 352 Carers supported through a crisis. Many of the crises have been a result of the new challenges associated with Covid such as the withdrawal of home care services.
- 140 Online Carer Support Groups, Activity and Training sessions. These include manual handling, exercise classes and wellbeing sessions.
- 3,190 Telephone Befriending calls made by trained Volunteers who make weekly calls to Carers experiencing isolation to provide them with a friendly conversation and break away from caring.

As a direct response to address some of the many challenges Carers faced during Covid DCA -

- 1,873 families awarded with a Winter Covid Grant from DCC to help with the additional costs of winter and Covid restrictions
- Received funding from Foundation Derbyshire to provide 62 Carers and their families with weekly food parcels or vouchers throughout the first national lockdown
- Received funding by the National Lottery to introduce a counselling service for 53 Young and Adult Carers in Derbyshire greatly affected by the COVID Pandemic

**Trustees' report (continued)  
for the year ended 31 March 2021**

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**Achievements and performance (continued)**

**Young Carers Service – Derbyshire**

DCA completed the fourth year of the Derbyshire Young Carers support service which offers the following support to Young Carers aged 5-18-

- Reduce the volume of inappropriate caring that children and young people undertake
- Improve young carers lifelong outcomes by increasing the volume of time young carers commit to school/college, homework, hobbies, training and apprenticeships
- Improve the emotional wellbeing of Derbyshire young carers and for them to feel 'safe' in their caring role and parental delegated responsibilities
- For each young carer to have a safety plan and the support of knowing who and how to make contact with relevant personnel and family members when additional help or advice is required
- Young carers to benefit from advocacy both within their family unit and with external agencies
- Introduce a flexible response to meeting young carers' needs achieved through strong partnership working utilising a "think family" perspective and service approach
- For relevant agencies and personnel to be aware of each young carer: enabling them to offer appropriate support within their professional remit and to share information and communicate effectively in order to meet the needs of young carers in an efficient and holistic manner.
- Receive additional young carer resource attracting through local and national charitable and business giving.
- Young carers to be provided with fun opportunities, and also some whole family fun times
- Young carers who chose to continue in a caring role to transition into adult social care in an informed, effective and timely manner

**Developments-**

- 267 Young Carers Supported
- 113 Young Carers referred into the service
- 431 one to one sessions, 155 Group sessions and 406 Family sessions
- 524 other support sessions including food vouchers, crisis fund applications and contacts with schools / colleges
- 245 Survival Packs delivered to Young Carers to help with activities and resources during the national lockdowns.
- Facilitated a range of weekly activities to reduce isolation. These include 'ready, steady cook, creative writing and football competitions
- Received £43,713 of donations which have enhanced the service and allowed us to work with more Young Carers. (We are commissioned to work with 160 Young Carers only.)
- We received funding from Children in Need for Netbooks which we can loan to Young Carers to help with home-schooling

**Carers Engagement and Promotion Service – Nottinghamshire**

The Nottinghamshire Carers Engagement and Promotion service completed the first full year in November 2020. The purpose of the service is to –

- Provide information and advice to organisations that deliver services to the public to enable them to:
  - become more inclusive and welcoming to carers and the people who they care for
  - where appropriate, to identify carers and signpost them to information, advice and support
- Develop and promote a support programme for employers to support their own employees who are carers. Work with the Wellbeing and Work programme and Place Department within Nottinghamshire County Council to ensure links are made to existing project and services to support this area.

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

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**Achievements and performance (continued)**

- Undertake consultation and engagement activities on behalf of commissioners, to include identifying carers who may participate and supporting them to do so
- Provide support to primary healthcare providers within defined localities, to promote the interests of carers and develop staff awareness of how to meet carers needs
- Liaise with schools within defined localities to promote awareness of young carers and how they can be supported.

Although the service saw many challenges through the restrictions introduced as a result of the pandemic, the team achieved many great successes in their first year. These include –

- 115 Organisations engaged with for Carers Awareness
- 3 large consultations completed which engaged with 26 Carers
- 55 GP Practices signed up to the Carers Pledge with 47 GP Carers Awareness sessions delivered
- 25 new schools are engaged with the service with 17 working towards the school award.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity 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.

**b. Review of the year**

The year saw a net increase in resources of £37,159 (2020: £30,784). Total income increased from £1,898,964 to £1,933,619 and expenditure increased from £1,868,400 to £1,896,460.

The accumulated funds of the charity at 31 March 2021 are shown in total in the balance sheet, which also details the restricted and unrestricted funds.

**c. Reserves policy**

The management committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended. At this level, the Trustees/Directors feel they would be able to continue in short term the current activities of the charity in the event of a significant drop in funding.

**Structure, governance and management**

**a. Constitution**

The charity and the group is registered as a charitable company limited by guarantee and was set up by a Trust deed and incorporated on 16 September 1996 as amended on 13 November 2020. As a company limited by guarantee, the company does not have any paid up share capital. Each member of the company has, however, guaranteed an amount not exceeding £10. The company is a local/regional charity and is affiliated to Carers UK and Carers Trust.

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

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

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

The management of the charity and the group is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association. There is an ongoing approach to introduce newly appointed Trustees to the charity to bring a diverse mix of experience.

**c. Changes to organisation structure**

In October 2020 Vicky Davison resigned as Chair of DCA following 16 years as a DCA Trustee. Marilyn Hambly was appointed Chair of DCA thereafter.

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

New Trustees are given an induction to the organisation and training where appropriate in line with Charity Commission guidance.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity 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 Trustees to prepare financial statements for each financial year. 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 charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.



Derbyshire Carers Association  
(A company limited by guarantee)

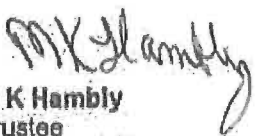
Trustees' report (continued)  
for the year ended 31 March 2021

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#### Auditors

The auditors, Dains LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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

  
M.K. Hambly  
Trustee  
Date: 20.11.21

**Independent auditors' report to the Members of Derbyshire Carers Association**

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**Opinion**

We have audited the financial statements of Derbyshire Carers Association (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 trustee's 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 charitable company'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 directors with respect to going concern are described in the relevant sections of this report.

**Independent auditors' report to the Members of Derbyshire Carers Association (continued)**

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**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

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

**Independent auditors' report to the Members of Derbyshire Carers Association (continued)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the financial reporting legislation, Companies Act 2006, taxation legislation, anti-bribery, employment, and environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

**Independent auditors' report to the Members of Derbyshire Carers Association (continued)**

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To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2.16 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Simon Hawkins (senior statutory auditor)**

for and on behalf of

**Dains LLP**

Chartered Accountants

Statutory Auditor

Suite 2, Abion House  
2 Etruria Office Village  
Forge Lane  
Stoke on Trent  
ST1 5RQ

Date: 20.11.21

Statement of financial activities (incorporating income and expenditure account)  
for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	5,743	-	5,743	7,695
Charitable activities	4	1,203,691	652,293	1,855,984	1,827,281
Other trading activities	5	373	-	373	3,801
Investments	6	71,519	-	71,519	60,187
<b>Total income</b>		<b>1,281,326</b>	<b>652,293</b>	<b>1,933,619</b>	<b>1,898,964</b>
<b>Expenditure on:</b>					
Raising funds		33	-	33	1,316
Charitable activities	7	1,307,069	589,358	1,896,427	1,866,864
<b>Total expenditure</b>		<b>1,307,102</b>	<b>589,358</b>	<b>1,896,460</b>	<b>1,868,180</b>
<b>Net (expenditure)/income</b>		<b>(25,776)</b>	<b>62,935</b>	<b>37,159</b>	<b>30,784</b>
Transfers between funds	17	300	(300)	-	-
<b>Net movement in funds</b>		<b>(25,476)</b>	<b>62,635</b>	<b>37,159</b>	<b>30,784</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		689,653	136,913	826,566	795,782
Net movement in funds		(25,476)	62,635	37,159	30,784
<b>Total funds carried forward</b>		<b>664,177</b>	<b>199,548</b>	<b>863,725</b>	<b>826,566</b>

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

The notes on pages 15 to 32 form part of these financial statements.

Derbyshire Carers Association  
(A company limited by guarantee)  
03250078


Balance sheet  
As at the 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	13	103,616	114,542
Investments	14	169,859	169,859
		<u>273,474</u>	<u>284,401</u>
<b>Current assets</b>			
Debtors	15	3,368	222,189
Cash at bank and in hand		874,258	608,367
		<u>877,616</u>	<u>830,546</u>
Creditors: amounts falling due within one year	16	(287,365)	(288,381)
<b>Net current assets</b>		<u>590,251</u>	<u>542,165</u>
<b>Total assets less current liabilities</b>		<u>863,725</u>	<u>826,566</u>
<b>Total net assets</b>		<u>863,725</u>	<u>826,566</u>
<b>Charity funds</b>			
Restricted funds	17	199,546	136,913
Unrestricted funds	17	664,177	689,653
<b>Total funds</b>		<u>863,725</u>	<u>826,566</u>

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:

  
M K Hambly  
Trustee  
Date: 20.11.21

The notes on pages 15 to 32 form part of these financial statements.

Statement of cash flows  
for the year ended 31 March 2021

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash generated by operating activities	262,236	117,862
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	(7,979)
Interest received	3,666	2,233
<b>Net cash provided by/(used in) investing activities</b>	3,666	(5,746)
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	265,902	112,116
Cash and cash equivalents at the beginning of the year	608,356	496,240
<b>Cash and cash equivalents at the end of the year</b>	874,258	608,356

The notes on pages 15 to 32 form part of these financial statements



**Notes to the financial statements**  
**for the year ended 31 March 2021**

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**1. General information**

Derbyshire Carers Association is a private company limited company by guarantee, incorporated in England and Wales. The members of the company are the trustees named on page 1. Its registered office is 3 Park Road, Ripley, Derbyshire, DE5 3EF.

**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.

Derbyshire Carers Association 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.

**2.2 Going concern**

There are no material uncertainties relating to the charity's ability to continue as a going concern.

**2.3 Income**

All income is recognised once 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 recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, and conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it 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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Notes to the financial statements  
for the year ended 31 March 2021

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**2. Accounting policies (continued)**

**2.4 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 allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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 charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2% on cost
Fixtures and fittings	-	25% reducing balance
Computer equipment	-	25% reducing balance

Notes to the financial statements  
for the year ended 31 March 2021

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**2. Accounting policies (continued)**

**2.8 Investments**

Investment property is shown at the most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

**2.9 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.

**2.10 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.12 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.13 Operating leases**

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

**2.14 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2. Accounting policies (continued)**

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**2.16 Judgements in applying accounting policies and key sources of estimation uncertainty**

The trustees do not consider there to be any judgments or key sources of estimation uncertainty to be disclosed within the financial statements.

Notes to the financial statements  
for the year ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	5,473	5,473
Gift aid	270	270
	<u>5,743</u>	<u>5,743</u>
	Unrestricted funds 2020 £	Total funds 2020 £
Donations	7,191	7,191
Gift aid	504	504
	<u>7,695</u>	<u>7,695</u>

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
County Joint Funding	851,442	-	851,442
City Joint Funding	-	-	-
Restricted Funds Income	-	652,293	652,293
Young Carers - County	160,000	-	160,000
Nottinghamshire - Engagement & Awareness	50,001	-	50,001
Nottinghamshire - Health & Education	142,248	-	142,248
	<u>1,203,691</u>	<u>652,293</u>	<u>1,855,984</u>

Notes to the financial statements  
for the year ended 31 March 2021

4. Income from charitable activities (continued)

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
County Joint Funding	851,442	-	851,442
City Joint Funding	253,200	-	253,200
Restricted Funds Income	-	506,577	506,577
Young Carers - County	168,000	-	168,000
Nottinghamshire - Engagement & Awareness	12,500	-	12,500
Nottinghamshire - Health & Education	35,562	-	35,562
	<u>1,320,704</u>	<u>506,577</u>	<u>1,827,281</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising events	<u>373</u>	<u>373</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Fundraising events	<u>3,801</u>	<u>3,801</u>

Notes to the financial statements  
for the year ended 31 March 2021

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Deposit account interest	3,666	3,666
Rents received	67,853	67,853
	<u>71,519</u>	<u>71,519</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Deposit account interest	2,233	2,233
Rents received	57,954	57,954
	<u>60,187</u>	<u>60,187</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	<u>1,307,069</u>	<u>589,358</u>	<u>1,896,427</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Charitable activities	<u>1,370,116</u>	<u>496,748</u>	<u>1,866,864</u>

Notes to the financial statements  
for the year ended 31 March 2021

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
County Joint	994,283	-	994,283
City Joint	-	-	-
Restricted Funds	490,628	-	490,628
Young Carers	182,052	-	182,052
Nottinghamshire - Health & Education	168,048	-	168,048
Nottinghamshire - Engagement & Awareness	56,016	-	56,016
Governance Costs	-	5,000	5,000
	<u>1,891,027</u>	<u>5,000</u>	<u>1,896,027</u>

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
County Joint	914,628	-	914,628
City joint	191,116	-	191,116
Restricted funds	496,748	-	496,748
Young Carers	163,814	-	163,814
Nottinghamshire - Health & Education	81,907	-	81,907
Nottinghamshire - Engagement & Awareness	13,651	-	13,651
Governance Costs	-	5,000	5,000
	<u>1,861,864</u>	<u>5,000</u>	<u>1,866,864</u>

9. Auditors' remuneration

	2021 £	2020 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>5,000</u>	<u>5,000</u>



Notes to the financial statements  
for the year ended 31 March 2021

10. Net income/(expenditure)

	2021 £	2020 £
Depreciation - owned assets	10,377	13,560
Deficit on disposal of fixed asset	-	873
Contribution to defined contribution pension schemes	40,150	41,367
	<u>50,527</u>	<u>55,800</u>

11. Staff costs

	2021 £	2020 £
Wages and salaries	979,357	930,796
Social security costs	61,728	64,152
Contribution to defined contribution pension schemes	40,150	41,367
	<u>1,081,235</u>	<u>1,036,315</u>

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

	2021 No.	2020 No.
Average number of employees	<u>54</u>	<u>52</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	1	-
In the band £80,001 - £90,000	-	1

The Chief Executive's total actual emoluments plus pension was £74,457 (2020: £90,145). The Chief Executive is considered to be the sole member of key management.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

Notes to the financial statements  
for the year ended 31 March 2021

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2020	84,929	49,968	119,968	254,865
Disposals	-	-	(1,511)	(1,511)
At 31 March 2021	<u>84,929</u>	<u>49,968</u>	<u>118,457</u>	<u>253,354</u>
<b>Depreciation</b>				
At 1 April 2020	5,097	40,020	95,206	140,323
Charge for the year	1,699	2,487	6,191	10,377
On disposals	-	-	(961)	(961)
At 31 March 2021	<u>6,796</u>	<u>42,507</u>	<u>100,436</u>	<u>149,739</u>
<b>Net book value</b>				
At 31 March 2021	<u>78,133</u>	<u>7,461</u>	<u>18,021</u>	<u>103,615</u>
At 31 March 2020	<u>79,832</u>	<u>9,948</u>	<u>24,762</u>	<u>114,542</u>

14. Fixed asset investments

	Investment Property £
<b>Cost or valuation</b>	
At 1 April 2020	169,859
At 31 March 2021	<u>169,859</u>
<b>Net book value</b>	
At 31 March 2021	<u>169,859</u>
At 31 March 2020	<u>169,859</u>

Notes to the financial statements  
for the year ended 31 March 2021

14. Fixed asset investments (continued)

The trustees are of the opinion that the fair value of the investment property has not materially changed, and have not considered revaluation of the investment property to be appropriate in this financial year.

15. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	-	212,861
Other debtors	150	5,499
Prepayments and accrued income	3,208	3,829
	<u>3,358</u>	<u>222,189</u>

16. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,956	9,099
Other taxation and social security	13,909	18,269
Other creditors	5,668	1,203
Accruals and deferred income	259,832	259,810
	<u>287,365</u>	<u>288,381</u>

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	<u>689,653</u>	<u>1,281,326</u>	<u>(1,307,102)</u>	<u>300</u>	<u>664,177</u>

Notes to the financial statements  
for the year ended 31 March 2021

17. Statement of funds (continued)

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Restricted funds</b>					
Derbyshire community foundation	-	25,000	(23,277)	-	1,723
Charitable Carers Grant	530	7,427	(7,177)	-	780
Glossop, High Peak Transport and Sitting	128	-	-	-	128
Carers Personal Budget	38,259	350,000	(328,790)	(300)	59,169
Ripley Subscriptions	251	-	-	-	251
Tesco Bags of Help	8	500	(501)	-	7
Carers In Employment	12,523	-	(11,600)	-	923
Glossop Carers	257	-	-	-	257
Crisis Fund	1,294	1,761	(2,588)	-	467
Morrisons - Carers Cookery	3,000	-	(2,340)	-	660
Youth Activity Grant	1,421	-	(250)	-	1,171
BBC Children in Need	2,010	26,040	(22,232)	-	5,818
Befriending - National Lottery	20,313	25,400	(22,348)	-	23,365
Buxton Carers Support Grant	12	-	-	-	12
Here and Now Funding - Young Carers	-	1,850	-	-	1,850
South Derbyshire PCC Funding - Young Carers	-	1,000	-	-	1,000
Winter Covid Grants	-	166,050	(98,730)	-	67,320
Social Connected Fund	-	7,765	(514)	-	7,251
Young Carers Top Ten Tips	-	10,000	(4,399)	-	5,601
Carers Counselling Service	-	27,000	(23,688)	-	3,312
Duke of Devonshire Charitable Trust	-	2,500	(2,210)	-	290
Innovation Fund - Crisis Workers	56,907	-	(38,714)	-	18,193
	<u>136,913</u>	<u>652,293</u>	<u>(589,358)</u>	<u>(300)</u>	<u>199,548</u>
<b>Total of funds</b>	<u>826,566</u>	<u>1,933,619</u>	<u>(1,896,460)</u>	<u>-</u>	<u>863,725</u>

Notes to the financial statements  
for the year ended 31 March 2021

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17. Statement of funds (continued)

**Unrestricted funds**

General funds relate to grants received which further the aims and objectives of the charity.

**Restricted Funds**

**Charitable Carers Grants**

Monies from charitable trusts applied for on behalf of carers and subsequently paid over to them.

**Glossop, High Peak Transport and Sitting**

These funds can help carers in remote, rural areas of Derbyshire.

**Carers Personal Budget**

Personal budgets scheme replacing Derbyshire Carers Breaks Scheme.

**Ripley Subscriptions**

Funds held for the benefit of Carers in Ripley.

**Tesco Bags of Help**

Funding from Tesco to support carers in the Derbyshire area.

**Carers in Employment**

These funds help to support carers to remain in employment.

**Glossop Carers**

Funding to support carers in the Glossop area.

**Crisis Fund**

Donations and fundraising are used to put together a crisis fund for carers and their families finding themselves in financial hardship.

**Morrisons - Carers Cookery**

Grant received from Morrisons Foundation for a 'Carers Cookery skills' project.

**Youth Activity Grant**

Grant received from Derbyshire County Council for an "Everyone's a film maker" project. It allows young carers to have a break away from their caring role.

**BBC Children in Need**

A three year project to fund a young carer mental health support worker to work with young carers and their families.

**Befriending - National Lottery**

A two year project to set up a telephone befriending service to combat loneliness and isolation of carers living in rural areas across Derbyshire.

**Buxton Carers Support Grant**

This relates to money held for a support group. The carer dealing with the group stood down and passed the monies onto DCA. The money spend from this fund has been for their Christmas meals at the request of the support group. The fund does not belong to DCA, it belongs to the support group.

**Young Carers**

This relates to support to young carers across the county.

Notes to the financial statements  
for the year ended 31 March 2021

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**17. Statement of funds (continued)**

**Winter Covid Grants**

This is to support those most in need across England with the cost of food, energy, water and other essentials during the Covid pandemic.

**Social Connected Fund**

Funding from DDCVS for a Social Connector Coordinator in the Derbyshire Dales. Awaiting funding from Police & Crime Commissioner Vulnerability Funding.

**Carers Counselling Service**

Six month project providing counselling service to carers.

**Duke of Devonshire**

Providing emergency food supplies to Derby City carers during Covid-19.

**Derbyshire Community Foundation**

This relates to the provision of emergency food to carers.

**Innovation Fund - Crisis Workers**

The Innovation Fund employs two Carer Primary Response Workers who support Carers and their families during a crisis. We have recognised an increase in the number of referrals for Carers who need urgent interventions and support. The support can be for themselves or the person they care for and covering a wide range of issues including mental health difficulties, safeguarding, housing and carer breakdown. The team also works in collaboration with other crisis services to create pathways for urgent referrals.

Any restricted funds in deficit are covered by a transfer from unrestricted funds.

Transfers are made from restricted funds to unrestricted funds in respect of projects which are completed and where conditions of the contracts have been fulfilled.

Support costs associated with the activities undertaken by the restricted funds are shown as a transfer between funds to recognise a reasonable allocated of the support costs in unrestricted expenditure.

Notes to the financial statements  
for the year ended 31 March 2021

17. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
General Funds	668,699	1,392,386	(1,371,432)	689,653
<b>Restricted funds</b>				
Charitable Carers Grant	780	11,850	(12,100)	530
Glossop, High Peak Transport and Sitting	964	-	(836)	128
Carers Personal Budget	33,550	450,000	(445,291)	38,259
Ripley Subscriptions	397	108	(254)	251
Tesco Bags of Help	2,334	1,000	(3,326)	8
Carers In Employment	31,300	-	(18,777)	12,523
Glossop Carers	852	-	(595)	257
Crisis Fund	-	1,350	(56)	1,294
Morrisons - Carers Cookery	-	3,000	-	3,000
Youth Activity Grant	-	4,115	(2,694)	1,421
BBC Children in Need	-	9,185	(7,175)	2,010
Befriending - National Lottery	-	25,760	(5,447)	20,313
Buxton Carers Support Grant	-	209	(197)	12
Innovation Fund - Crisis Workers	56,907	-	-	56,907
	127,084	506,577	(496,748)	136,913
<b>Total of funds</b>	795,783	506,577	(1,868,180)	826,566

Notes to the financial statements  
for the year ended 31 March 2021

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	103,615	-	103,615
Fixed asset investments	169,859	-	169,859
Current assets	678,068	199,548	877,616
Creditors due within one year	(287,365)	-	(287,365)
<b>Total</b>	<b>664,177</b>	<b>199,548</b>	<b>863,725</b>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	114,542	-	114,542
Fixed asset investments	169,859	-	169,859
Current assets	693,632	136,913	830,545
Creditors due within one year	(288,381)	-	(288,381)
<b>Total</b>	<b>689,652</b>	<b>136,913</b>	<b>826,565</b>



Notes to the financial statements  
for the year ended 31 March 2021

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	37,159	30,784
<b>Adjustments for:</b>		
Depreciation charges	10,377	13,560
Loss on the sale of fixed assets	400	873
Decrease in debtors	218,981	134,644
(Decrease)/Increase in creditors	(1,015)	(59,766)
Interest received	(3,666)	(2,233)
<b>Net cash provided by operating activities</b>	<b>262,236</b>	<b>117,862</b>

20. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	874,258	608,356
<b>Total cash and cash equivalents</b>	<b>874,258</b>	<b>608,356</b>

21. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	608,356	265,902	874,258
	<b>608,356</b>	<b>265,902</b>	<b>874,258</b>

Notes to the financial statements  
for the year ended 31 March 2021

**22. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £40,150 (2020: £41,367). Contributions totalling £5,625 (2020: £1,203) were payable to the fund at the balance sheet date and are included in creditors.

**23. Operating lease commitments**

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	8,949	5,054
Later than 1 year and not later than 5 years	15,202	4,541
	<u>24,151</u>	<u>9,595</u>

**24. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

**25. Related party transactions**

There were no related party transactions for the year ended 31 March 2021.