

Company number: 05939327

Charity Number: 1116714

Action for Carers (Surrey)

Report and financial statements

For the year ended 31 March 2023

Contents

For the year ended 31 March 2023

Reference and administrative information	1
Trustees’ annual report	2
Independent auditor’s report	23
Statement of financial activities (incorporating an income and expenditure account)	27
Balance sheet	28
Statement of cash flows.....	29
Notes to the financial statements	30

Action for Carers (Surrey)

Reference and administrative information

For the year ended 31 March 2023

Company number 05939327

Charity number 1116714

**Registered office
and operational
address** Astolat, Coniers Way
Burpham, Guildford
Surrey, GU4 7HL

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Patricia Adams	Chair – retired 8 April 2022
Laura Dennett	Vice Chair – Chair from 8 April 2022
Henrietta Griffiths	Vice Chair from 8 April 2022
David Perry	
Leanda Hargreaves	Retired 03 March 2023
Nicola Walsh	
Margaret Hicks	
Zafar Iqbal	Resigned 23 May 2022
Rhianna Williams	
Simon Denison	
Hollie Baker	
Alison Yard	appointed 02 June 2023
Catherine Maskery	appointed 02 June 2023

Chief Executive Jamie Gault

Bankers CAF Bank Ltd
Kings Hill, West Malling, Kent ME19 1EP

Solicitors Russell – Cooke LLP
2 Putney Hill, London SW15 2AB

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 108–114 Golden Lane, London EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The trustees regularly review the aims, objectives and activities of the charity. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report on the success of each key activity and the benefits the charity has brought to the groups of people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the set aims and objectives.

The organisation's objects are for the relief of the needs of unpaid carers living or caring in Surrey, who provide regular help to adults or children who due to illness, disability, a mental health problem or an addiction could not cope without their support. These objects are met by providing and assisting in the provision of information, advice, guidance, signposting and support to carers. The organisation operates throughout the county of Surrey.

In 2022 Action for Carers Surrey reviewed its three-year strategy. This included a revision of the organisation's vision, mission and values.

Vision

The vision of Action for Carers (Surrey) (ACS) is ***"That every unpaid Carer in Surrey is heard, valued and supported"***

Mission

Action for Carers (Surrey) commits to:

- Being a Carer led organisation & putting unpaid Carers first
- Delivering high quality & innovative services
- Improving unpaid Carers' wellbeing
- Amplifying the voice of unpaid Carers to influence change

Action for Carers (Surrey)

Trustees' annual report

For the year ended 31 March 2023

- Supporting unpaid Carers to understand their rights and choices
- Collaborating with professionals and partners to encourage best practice
- Promoting awareness of unpaid Carers & their value in society

Values

The values of ACS confirm the organisation's commitment to quality and equality. They define the way it conducts itself and help drive excellence throughout the organisation. Our values are:

- Focussed – make a difference to our unpaid Carers' lives
- Inclusion – accessible to everyone in the community
- Respect – treat everyone with compassion and understanding
- Excellence – strive for continuous improvement and best practice

Strategic Aims

Our three-year strategy for 2018 to 2021, which involves putting the carer at the centre of everything we do, was extended to 2022 and was refreshed during 2022 in light of the new contracts to provide services which we recently secured.

The new strategy has identified 4 key strategic objectives. These are;

- To build long term financial stability
- To give targeted support using a 'whole family' approach
- To building capacity
- To raise and maintain our brand

Achievements and performance, and beneficiaries of our services

The charity's main activities and those whom it aims to help are described below, in the major project areas. All its charitable activities focus on carers and are undertaken to further Action for Carers (Surrey)'s charitable purposes for the public benefit.

Adult Carer Support

Following the retender process in late 2021, from April 2022 the Adult Carer Support service is being delivered through two new services, our Hub-based support for adult carers, and our hospital service – a team of advisors supporting carers in Surrey's main hospitals.

The Hub Model

The Hub Model seeks to provide a hub drop in for carers in each of the five Hub Places in Surrey – North West Surrey, Guildford & Waverley, Surrey Heath & Farnham, Surrey Downs and East Surrey. The model delivered provides one weekly Hub and two 'satellite' hubs which run twice a month in each of these five locations. This is to ensure that we are providing support in an accessible manner to carers whilst ensuring consistency in service provision irrespective of where a carer

lives. The Hubs provide advice, information, guidance, advocacy and referrals to other agencies to support carers in their caring role via:

- Drop in facility, with ACS staff, volunteer support and outside agencies, all providing information and direct carer support
- Support groups
- Carer wellbeing activities
- Carer's rights workshops and events
- Carer training workshops around issues concerning the condition of the cared for (eg caring for someone with Parkinson's disease, or dementia)
- Carers Week and Carers Rights Day themed events

In response to feedback in consultation sessions with carers, we continue to provide an online service for carers to access activities and training alongside the Hub Place model. This is because some carers are not able to leave the person they care for or travel to a Hub.

A significant change in our support to carers is not being recommissioned to provide a form filling service with DWP benefit forms. This has resulted in ACS initiating a new referral pathway to Citizens Advice Bureaus across Surrey in order to ensure carers are able to access support when needed. However, many CABs are not able to provide home visits or support carers due to existing pressures on their own service. Therefore we have escalated carers' concerns at losing this valued support to the commissioners and invited them to meet with groups of carers in order for them to hear first-hand the effect of withdrawing this support on them and their families.

Referrals are received into the central Hub team via:

- Carer Prescriptions (Surrey's carer referral system, from health and social care professionals)
- GP Carer Prescriptions (Surrey's carers referral system for GPs)
- Self-referrals through our website, by phone and email
- Professional referrals through our website
- Self-referrals in person, when someone drops into a Hub

Self-referrals continue to increase. We have also set up a GP Support volunteer scheme, with five volunteers to date visiting GP surgeries to update information folders and increase carer resources in GPs, to help carers realise they are carers, understand the help available, and refer themselves.

Our Helpline looks at all new referrals, triaging carers into 'Low' or 'Moderate' need based on the information given. We acknowledge the referral that same day, to both the carer, and professional referrer (if applicable). The Helpline team prioritise urgent referrals which include end of life caring, carer stress and moving & handling issues. These priority referrals are supported by the Carer Support Advisers in the area teams, who contact the carer within 24 hours. Carers who are triaged as 'low need' will receive a Welcome Pack and letter informing them that they are able to access our Hubs, activities and receive newsletters.

Those carers triaged as 'moderate need' receive a triage call within three days to explore their caring role using a strength-based triage checklist, identifying all areas of support needed.

The outcome of this triage call will lead to the carer being referred on to one of the Carer Support Advisers for a Support Plan (within 10 days) to identify and address their needs. These Support Plans are delivered within 12 weeks, and then reviewed to establish if the carer needs further support. A carer getting additional support from an advisor will receive that 1-2-1, in the carer's home, a Hub, online, by phone, or in another location.

We also refer on to other sources of support, importantly to Crossroads Surrey for end of life/and general respite support, as well as the Adult Social Care contact centre for Carers Assessments.

As well as referrals, the Helpline also responds to carers' needs for information and signposts carers to partner agencies or other sources of support. The Helpline Advisers receive many calls from distressed carers and also identify safeguarding concerns as they are the first point of contact with a carer.

"I cannot thank you enough for your reassuring advice and your kind words today. It means so much to know how much you care. I honestly didn't know there was anything like this out there. The information you have sent was so helpful and It's given me some guidance as to what steps I need to take from here."

"Thank you for taking the time to speak to me over the telephone. I was very grateful for your assistance and for listening to me. I feel a renewed vigour today to be able to start tackling the challenges that are ahead, which will not be easy by any means. I cannot thank you enough for your help and advice during our call yesterday and will certainly be in touch on the number provided as and when for your calming understanding during such a challenging time. Thank you so much again."

Carers needs remain increasingly complex due to the effects of the pandemic, cuts in funding, cost of living crisis and changes in community services provision.

We continue to recognise that there are many different types of carer, facing diverse challenges and maintain our countywide senior leads as specialists in the fields of Mental Health, End of Life, Former Carers, Parent Carers, Dementia and Learning Disability & Autism.

We get carer feedback via our consultation sessions, online surveys and direct (verbal and written) feedback, helping us ensure we are providing appropriate care and support, across these different areas. Additionally we have champions in each of these areas, as well as BAME and Armed Forces champions in each local team.

Our two senior leads, and champions attend specialist forums and events, representing Action for Carers and the voice of carers.

We also now attend the 5 Hub Place carer forums to implement the new Carer Strategy alongside other statutory and community agencies.

The adult service continues our popular online events alongside the face to face events and support groups in each Hub. We have been working in partnership with other statutory and voluntary services providing online and face to face events, for example, Dementia Navigator monthly sessions for those caring for someone with dementia and Parkinson's UK delivering an Understanding Parkinson's workshop along with our Moving & Handling service providing advice for carers on supporting someone with Parkinson's mobility. We also have run multiple Carers Rights workshops and worked in cooperation with the Carer Practice Advisers in the Social Care teams, facilitating 'Understanding Carer Assessments' sessions. We have also continued our regular weekly events which carers have found beneficial to their wellbeing, for example, yoga and mindfulness. Carers told us:

"They are all such valuable groups and I can't thank AFC enough! You provide the most amazing service and are such a positive and caring group of people. Suzette who runs the Mindfulness and Saara who runs Yoga are both amazing and really take the time to 'care' about us Carers. I most value attending mindfulness and the session I attended on Caring for someone with a mental health condition was very interesting, giving me some useful tips."

"I wanted to say a big thank you for the continuation of the Action for Carers Zoom Yoga class with Saara who is a wonderful teacher."

"I don't think I can adequately express how much these classes mean to me. They make such a positive difference to my life. My life has become so small being a full-time carer but also its just taken up with my mum, how she is and all the things that come along with Alzheimer's that have changed her life. It's easy to let it take over."

"The Monday morning class gives me a new start to the week, it reminds me I have a body that needs looking after and they push me to try. I do struggle with motivation to exercise, but I would never miss the yoga class because even though I'm at home, I'm with all the other class members on the Zoom session and it's a lovely weekly reminder that I am not alone."

"I no longer feel confident leaving my mum on her own for too long which means I am not able to attend the Action for Carers Hubs and this exercise class helps give me a focal point in the week, encourage me to do more movement and just helps my mental health. I love it!"

Our monthly online collaborative workshops with Space 2 B You focus on carers managing their own wellbeing. Carers have valued learning and further developing techniques to help with issues (prioritized by the participating carers) including co-dependency, validation, managing anxiety and depression, coping with communication issues and lack of motivation and psychosis.

"The groups have provided me with useful suggestions and tips to help me in my caring role and to enhance my well-being."

Time out from caring

We have continued to seek opportunities for carers to have time away from caring. One of our most popular opportunities has come from Hampton Court Palace's Community Scheme, which has given us monthly visits for 30 carers. We have had amazing help from volunteers who accompany our Carer Support Advisors on these visits, and four volunteers have attended the Community Access Training Scheme for Hampton Court. Carer feedback:

"Just to say thank you to Action for Carers for the wonderful opportunities that take our thoughts away from our challenges with caring ;)"

"At Hampton Court the gardens were beautiful and calming"

"Thank you for providing these visits and valuing the role of the Carer".

Our partnership with the National Trust has also been highly valued by carers. Following a successful pilot in 2021–2, the National Trust agreed to support a free annual pass for carers with a +1 and free car parking, with us launching this new scheme in Carers Week 2022. They gave us 1000 passes which were very quickly distributed to carers across Surrey. Now, in 2023, we will once more be running this wonderful scheme, with 1,500 passes and even more properties participating.

The feedback we've received to date has been overwhelming

"I really loved being able to take a respite break in nature, the parks are so calming and having a few days out really helped my mental health and wellbeing which in turn allowed me to be a better carer"

"Please continue this, it is so important to carers to have the chance to clear our heads in the glory of the nature. PLEASE continue."

"What a great scheme and something that I have been able to use both as a broader family but also with my son who is the young carer to just spend a couple of hours away from home without worrying about the cost. This has given us all a bit of well-needed space! Thank you!"

"This pass has been a godsend this year. I have used it so much both with my daughter and alone for some much needed 'me time'. I really appreciated being able to go into the houses and look about without a pram, extra equipment needed for her. It was so nice to also chat to the lovely staff for adult (non carer) chats and feel like a normal person for a few hours separate from life as a carer. It really makes all the difference because it helps me to recharge and feel stronger for time with her, the endless paperwork and mental, physical and emotional demands that comes with life as a carer."

"Also was so nice to have the option to take a guest. I used this also as time to catch up with friends and together admire the beautiful settings of the National Trust."

Trustees' annual report

For the year ended 31 March 2023

Core support

The core support offered by Carer Support Advisers includes helping carers with benefits checks and advice, Blue Badge applications, council tax discount applications, EHCPs, carer break payments for respite, referrals and signposting to other community resources and emotional support.

Carer Support Advisers also manage the Hubs with volunteers, running the carer wellbeing and training events and support groups. Carer Support Advisers continued to offer the full range of support with more complex issues, emergency food applications and cost of living financial assistance. We have been able to secure extra respite funding in Shepperton, Waverley and East Surrey.

We also refer carers caring for someone with mental illness to the online service providing solution focused therapy, Space 2B You. Our mental health support groups, which include caring for a partner with a mental illness, caring for a young person under 25 with a mental illness and caring for an adult with Autism, have continued to be oversubscribed with waiting lists and an average of over 20 attendees for monthly sessions.

The joint Space 2B You 'Coping with Caring' workshops focusing on sharing skills carers are able to use in caring situations for people with mental health problems and for adults on the autistic spectrum, have also been well attended by carers and topics covered are carer led. This helps support carers who were waiting for a referral for one-to-one support and offers them a chance to maintain their skills after any one-to-one Space 2B You intervention.

Young adult carers

In the new contracts, the previous specialist Young Adult Carer Service was discontinued, which has resulted in a lack of support for this important group of carers who have very specific age-related needs. However, we organised a work opportunity event with Nando's in Carers Week, maintained our relationship with the Water Project offering small grants for educational equipment or fees, and worked with Brooklands College and Guildford College in identifying young adult carers and attended the colleges to offer support. More young adult carers have been attending our online events and support groups.

In November for Carer's Rights week, we held Carer Fairs across Surrey inviting a wide range of organisations to attend so that support and services could be easily accessible to carers. The Fairs were a great success both for agencies offering support and with the identification of new unsupported carers.

Throughout the year we have sought carer's feedback through:

- Hub feedback boxes in the Hubs
- Online monthly feedback sessions
- Surveymonkey questionnaires
- Event forms

- And our annual survey, which included the response that 94.51% of our carers were happy to recommend Action for Carers to another carer.

We also had the opportunity to present at the State of Caring conference this year on the subject of our new Hubs.

Supporting carers in a hospital setting

The new commissioning approach created a separate tender for supporting carers in a hospital setting. This continues the support we have offered in the Surrey Heartlands hospitals (Royal Surrey, Ashford & St Peters, Epsom & St Helier and East Surrey). We have a separate model of carer support in Frimley Park Hospital as this is part of Frimley ICS. The support there is based on training staff and volunteers in Frimley Park and Wexham hospitals through an online workshop created cooperatively by Action for Carers and Princess Royal Trust for Carers.

The new model in Surrey Heartlands has led to an increase in the hours and posts in this team. Our Hospital Carers Support Advisors (HCSAs) working in each of the hospitals, offer carers support with advocacy at meetings, especially discharge, information about all the hospital's processes, referrals and signposting to other resources, and emotional support. They use the new support plan approach.

The HCSAs have worked in partnership with Dementia nurses and other leads in providing Dementia support groups / cafes and workshops in the hospital or community settings. They attend the Hubs to make carers aware of the service, as well as provide support for any carers whose loved ones are in hospital. The HCSAs also facilitate an online session 'How the HCSAs can support you in hospital' and our Former Carer support group. They introduce other speakers in sessions according to carer feedback and needs.

ACS has also developed booklets which HCSAs share with carers to provide information on processes and rights as a carer, on issues such as:

- Discharge Checklist
- End of Life Checklist
- Carer Checklist

HCSAs also provide carer awareness training for hospital staff via induction training, presentations at hospital events, and ward and department training sessions, as well as discussing with the carer leads and training departments in each hospital trust the embedding of carer awareness training as part of staff CPD training. This will allow them to access all staff throughout the hospital system.

The team also focus on identifying and supporting hospital staff who are carers themselves by holding information stands, staff support groups and staff drop-in sessions, and are creating newsletters for staff who are carers to ensure they are aware of the support and Hub events.

Trustees' annual report

For the year ended 31 March 2023

The team attend carer forums in the hospitals for:

- related issues eg frailty, neurodiversity, dementia, cancer
- developing carer passports
- new discharge processes in each hospital trust due to the end of D2A.
- carer experience feedback

The HCSAs are encountering more complex caring situations around end of life (EOL) care, general discharge and lack of communication with carers. They have increased their reach of support onto wards and areas of treatment. The main area is pediatrics where the team has now trained and supported staff in identifying parent carers and young carers. In extending their reach they now identify more safeguarding situations and work with staff and Social Care teams to address those issues.

The HCSAs celebrated Young Carer Awareness day, Carer Rights and Carers Week with information stands in multiple places within each of the hospital sites, in partnership with the ACS Young Carers team and Moving and Handling service, Healthwatch, Brigitte Trust, local hospices and other community services.

The team send out a feedback questionnaire after a carer has finished needing the support from a HCSA. The feedback looks at issues of identification, inclusion in the care plan and general issues. Some feedback:

"ACS were and are a good support role in our times of need"

"Katie was very caring and supportive and kept in touch with me"

"Michele was fantastic. She is very informative and supportive. Thank you!"

"My family and I were going through such an emotionally painful experience but Katie was amazing so thank you so much for being supportive, thoughtful and caring in your approach with us, you helped so much x"

"As a new carer it has helped massively to know which avenues to go down for help and support"

"Katie was absolutely brilliant. She listened to my concerns and queries and followed up with them and updated me as soon as she had made progress. She was so kind and reassuring. I am not sure how the process for getting my dad home would have worked without her input. I am very grateful."

"It concerns an outstanding level of support that I am receiving from Sam – I say "I" but it's my whole family that is being supported. We are involved in a 'complex discharge from hospital' situation with many layers of complexity – and it's still ongoing. It is such a huge relief to have someone like Sam in our corner, with her level of expertise and seemingly endless contacts within the hospital. To cap it all, Sam possesses all the positive human qualities one would wish to see in this situation (mind you, if she didn't possess them she's in the wrong job!). Thank you, Action for Carers. I shudder to think how we would have coped without Sam's support."

Moving & Handling

Our new contract to deliver services commenced in April 2022. It took approximately five months to get the new service fully up and running, including adjusting our database to allow for improved triage of all referrals and creating and setting up of our groups offer.

The new team of one Manager, five Moving and Handling Advisors and 1 part time Senior Administrator, have adjusted well to the new systems and ways of working, despite the challenges of fewer people, covering a larger geographical area, as well as undertaking regular face to face groups and monthly groups on Zoom. Our specialist, free service remains available to any carer over the age of 18 years old and living in any borough of Surrey (or with a GP within Surrey boundary).

The database has been updated to now allow us to triage every new referral in a more timely and effective manner. The Moving and Handling Service Manager works closely with the Helpline and administration team to highlight urgent referrals who are often contacted within two working days of the referral being received, and with the senior administrator to deal with new referrals efficiently and action 'to do's' that are generated from the triage phone call. Overall, the triage process is working well and means we are operating a more efficient system, compared to the old model.

Following the triage phone calls, carer referrals are placed in different priority levels and receive an offer appropriate to their current caring and moving and handling situation. Level 3s are our lowest need carers and they receive information by post, email or digital such as videos, signposting and advice via phone or email.

Level 2's are our moderate need carers and these carers can access information and support in a group setting. We offer 2 formats currently but are looking to expand our group offer in the coming year further. The first group we offer is a face-to-face group called "looking after yourself and your back". It is run from our adult carer hubs and is open to any adult carer registered with us. We cover back care, how to look after your back, the concepts of basic moving and handling and good postures and small aids or equipment that can help in a caring situation. We run one per month and they are rotated around each of the Hubs (3 per quarter). The second group we offer covers the topic of car transfers. This presentation is delivered over Zoom, once per month, and is scheduled for a Saturday morning to reach out to carers who can't access our offer during core working hours. We are in the process of putting together a recorded version of this presentation so that it can be emailed to carers, to view at a time to suit themselves. A planned follow up phone call will then be scheduled to answer any questions or queries. This will further reach out to working carers or those who struggle to access our offer during core working hours. The number of groups during the year 2022-23 was:

- Face to face Looking after yourself and your back: 11 groups; 66 carers attended
- Zoom Car Transfers: 10 groups; 30 carers attended

Level 1s are our highest need carers. These are carers doing high levels of moving and handling in their caring role. They could be sole carers or working alongside a care agency. They could have

health complaints themselves, which are being exacerbated by the physical demands of the caring role. They could be moving the person they care for manually or using a piece of equipment to do so. Our team of Moving and Handling Advisors provide a fully personalised service to these carers, providing as many home visits as required but ideally starting and completing the intervention within 12 weeks where possible.

We offer back care advice, training on correct techniques and use of equipment such as hoists. We support carers fully with their caring situation, signposting them to other organisations for advice, assessment or support where identified. Urgent referrals (where identified at point of triage) are often allocated and then visited within one to two weeks of being referred to us. All other referrals often have their first home visit within approximately six weeks of referral being received, but additionally they are often sent information already (as part of the triage process) and are already supported by our adult service alongside.

Each of our level 1s has a support plan which provides clear evidence of what the issues are, what the carers' goals are and how they will be achieved through our intervention. Case notes are written alongside, to add detail to the carers' record.

Promotion and wider reach

The Moving and Handling Service Manager continues to promote the service to health and social care professionals across Surrey to raise carer awareness, inform them about our services and specifically the moving and handling offer and to let them know how they can refer carers to us.

We are a very experienced team of moving and handling advisors who are trained to the highest level. The whole team undertook our bi-yearly moving and handling 'train the trainer' update in November 2022. This 2-day course was single handed care focussed, which is very important in our role supporting family carers, who are often caring on their own most of the time. It taught us specialised skills as well as renewing our general knowledge on the standard moving and handling techniques and equipment. It was an opportunity to learn new skills which have since been used to support carers from all backgrounds, across Surrey.

We continue to work closely with our partners in health and social care, to find positive and safe moving and handling solutions for carers often undertaking joint visits with the statutory service involved or liaising with them to ensure carers needs are also considered and met, alongside those needs of the cared for person.

Surrey Young Carers

Surrey Young Carers (SYC) has been supporting young carers under the age of 18 across Surrey since 1996, offering free impartial information and support to young carers and their families on minimising the impact of their caring role. It has developed robust systems that enable Action for Carers Surrey to provide a seamless service for carers from the age of five until they no longer have a caring role. We have built robust transition support for young carers aged 16+ who are transitioning to the Adult Service and requiring ongoing support in their caring role. Our aim is to continue to build and strengthen the whole family approach in the offer and support we provide to young carers and their families.

Raising awareness of the needs of young carers has been critical to the identification and support of vulnerable families and children. To ensure referrals have remained steady it has required networking, promotion and understanding of our new model of delivery across the whole system. This year has seen operational developments that have responded to feedback and the needs of young carers and their families. A survey to families and young carers concluded there were barriers to engaging with our events. Through continual review, reflection and implementing change, we have seen a significant improvement to our offer to young carers.

During a challenging period of change, our key areas of identification and improvement have been:

- Creating a Forum Lead Worker to ensure the voice of young carers is heard.
- Noted and raised with Surrey County Council our concern that fewer safeguarding issues were being identified
- Established a plan for a new ACS Volunteer Driver scheme to help young carers attend events
- Developed opportunities to build trust and engagement with parents/guardians.
- Completed assessments for low need young carers.
- Increased our media communications.
- Developed a range of Support Packs to meet need.
- Identified a significant number of young carers are presenting with their own disabilities.

We offer a blended approach to the events, through online and face to face contact. This approach has enabled us to increase our reach and impact by offering accessible and flexible opportunities for young carers to have a break from their caring role and meet others in similar situations. This has enabled the team to reach young carers living in remote areas of the county and those who are not confident in attending events.

All young carers are triaged as low or moderate need. We complete an assessment with the child and offer a tailored package of support based on the identification of need. Our tiered service enables the individual to be moved up or down the levels according to the need at that particular time in their caring journey.

Moderate need young carers are met within 7 days of receipt of referral and are offered a personalised support plan of 12 sessions based on Surrey's 'Time for Kids' framework. Seven sessions are delivered in group settings, online or on a 1:1 basis with a member of staff. Low need young carers meet with a member of staff to discuss the impact of their caring role and are offered Saturday clubs, drop-in sessions and age-appropriate events, this also includes a variety of active, creative and fun on-line sessions. All young carers receive a minimum of two years support and those identified at moderate need will move into the low level offer on completion of the 12 week support plan. If their caring role changes during that period, we offer timely reviews to reassess and consider what support is required. Our aim is to equip the young carer with skills, confidence and knowledge regarding their caring role, to move into universal services and reach their aspirations as a young person, without the young carer label.

Staff connected with families and young carers by delivering a variety of events, including three Family Fun Days at Hampton Court Palace for 104 families (389 individuals). For those unable to make the dates an additional 524 tickets were sent to families to use at their leisure. One parent said *'We normally don't have opportunities to enjoy together as a family. But today was such a brilliant day. Everyone was happy.'*

In addition to our core offer, SYC have offered a weekly session over the year on Mindfulness Boxing funded by the Community Foundation for Surrey, in partnership with Mindful Peak Performance to increase confidence and learn new skills, and our ongoing relationship with the HoneyPot charity enabled 13 young carers to attend a three-day residential break. Surrey University continue to provide support for young carers through use of their campus for group sessions.

We have also been fortunate to benefit from engineering opportunities from the GASP Project and 12 skateboards donated from 03elements. One parent said *'Thanks you so much, J had a lovely time, he hadn't been off the skateboard! That was so kind and really made his day!'*

We provided hygiene products and items that young carers can take for free from our events, increasing self-esteem and providing essential toiletries for those who might be unable to afford them. We're hugely grateful for the support of many companies and individuals to enable us to provide these essential products and gifts to young carers. A parent said *'I just wanted to say K has just opened all the Goodies and personal care items and I have one very happy daughter who has been made to feel special and appreciated!!'* We're also grateful for the support of those companies and community groups that provided Christmas gifts for young carers, as well as the four volunteer drivers who delivered those gifts.

Building on our resources for young carers, we have developed several information packs to support young carers in their understanding of the conditions the person they care for has, and the impact caring can have on their lives and aspirations. Additionally, to enhance the 12-week offer, we created support plan packs that cover the five themes of the Time for Kids principles – Hope, Belong, Believe, Connect and Trust. In addition, we have packs on Building Resilience, A Life Beyond Caring and Wellbeing. We aim to enable young carers to access the information on the topics covered in the face-to-face group session at a greater depth and in their own time. We

further developed packs covering Mental Illness, Neurological Illness, Physical Disabilities and Autism, these are designed for young carers and accessible to anyone that would benefit.

A critical time for young carers is when they transition from primary to secondary school and then from secondary school on to Further Education. Two packs aimed at year 6 and year 11 students provide useful information and signposting that support young carers in these transitions.

This year, we continued to offer Young Carers' Forums to both Junior and senior age groups and are building on the young carers confidence to represent the voice of young carers in other participation forums locally and nationally. SYC ran a host of events through Young Carers Awareness Day 2023, all focusing on the theme of 'Making Time for Young Carers'. SYC presented at a seminar hosted by NHS Heartlands and Surrey County Council around the local support in Surrey for young carers and the Angel Award. We also raised awareness of the needs of young carers on BBC Radio Surrey and Surrey Hills Radio, alongside local events in schools, hospitals and young carer events.

Active in schools

Surrey Young Carers have been highly successful in progressing the Angel Award for Primary and Secondary Schools across the county. The award is presented to schools who demonstrate they are young carer friendly in their practice. Young carers attending the school monitor standards that are set and report back to the service to ensure they are maintained. Schools have achieved the award by leading on delivering the criteria through digital resources and completing virtual training delivered by SYC. Schools can display the award and certificate to highlight to students they are aware of the needs of young carers in the learning environment and have systems to identify and support them in education.

The Surrey Young Carers team continued to raise awareness of young carers' issues with staff working in statutory and other agencies, delivering awareness-raising sessions and network meetings for professionals in social care teams, health and education, promoting use of the e-learning training programme on young carers. We have a programme of dates offering twilight, bite size and bespoke training sessions to meet the needs of the teams we are delivering to.

To supplement the core funding from our contract with Surrey County Council, SYC has fundraised for the budget for the fun and time out activities and are hugely grateful for the many grants and donations we have received throughout the year.

Young carers are actively involved in our recruitment process and contribute as part of the panel when interviewing for new staff, ensuring Action for Carers Surrey remains a carer led organisation, inclusive of the voice of young carers and young adult carers. We have Junior and Senior forums across the county that ensure the wider voice of young carers is captured.

Financial review

With previous contracts with Surrey County Council to deliver services for Adult Carers Support, Surrey Young Carers, Moving & Handling and Giving Carers a Voice expiring at the end of March 2022, we retendered for our work in late 2021 and were awarded contracts to continue all those services apart from Giving Carers A Voice, where the Council had a requirement for that to be delivered by an independent provider (ie, one who did not deliver other carers services). The new contracts commenced at the start of April 2022, but at a reduced sum from the previous contracts, and with a different payment model which included part of the payment being dependent on performance against agreed Key Performance Indicators. We had to reduce our staffing levels to ensure we remained sustainable on the reduced overall funding, and went through an extensive staff consultation process in the early part of 2022, which sadly led to several redundancies across our teams as we restructured the organisation. This led to a deficit for the year ended March 2022, but has meant that financially we were in good shape to commence the new contracts, and across the first year of those contracts our performance against the parameters set by the Council have been excellent, so our contract income has been at the higher end of expectations.

Overall we produced a surplus of £16,958 for 2022/23 (2021/22: deficit of £176,625) on an income of £2,192,008 (2021/22: £2,857,081). With a yearly inflationary increase built into the contract pricing mitigating inflationary cost pressures, we anticipate breaking even for the next year and across the remainder of the contracts, which run for between three and five years.

Fundraising practice

ACS does not use professional fundraisers or commercial participators. Donations received are often from unsolicited ad hoc fundraising and we have worked with community groups such as Rotary Clubs and Lions Clubs, corporate partners and individuals, as well as using occasional and appropriate Trust grant applications. During the year ACS did not receive any complaints in relation to its fundraising practice.

Surrey Young Carers in particular has received a fantastic number of grants and donations towards our activity budget during the year, and the Adult Carer Support service have received several donations towards groups and activities. The trustees and staff are very grateful for this support, and particular thanks go to the following, for donations and grants of over £1,000:

Berkeley Foundation
Berkeley Homes Ltd
Markel Ltd
Waitrose Community Matters
Titsey Rotary Club
Erach & Roshan Sadri Foundation
Co-Op Community Fund
Spirit Energy

Woking Lions Club
Leatherhead Rotary Club
Thames Ditton & Esher Golf Club
Enterprise RAC Foundation
Active Surrey
Evelyn Partners
The Family Building Society
Community Foundation for Surrey

Trustees' annual report

For the year ended 31 March 2023

Bramley, Womersley & Shamley Green Nursing Association

ACS has also applied for and been granted funds to make small grants to carers, receiving £48,000 from Surrey County Council for carers in food or fuel poverty, plus £20,000 from Waverley Borough Council and £5,000 from Reigate & Banstead Borough Council for our 'A Little Time For Me' fund to give carers a break or provide some form of respite. These grants have been warmly received by carers.

Huge thanks to the many schools, societies, organisations, churches, businesses and individuals who have raised funds for SYC and the Adult Carers Support service throughout the year, and to those individuals and businesses who provided toiletries and other items for our wellbeing bags.

Principal risks and uncertainties

The trustees and senior management maintain a risk register which identifies principal risks, with a view to mitigating those. One of the major uncertainties ACS has encountered was around future levels of funding. As noted above, in Q3 2021, we retendered for the Adult Carers Support, Hospital Carers Support, Young Carers Support and the Moving & Handling Service, and in January 2022 we received formal notification that we had resecured the four contracts we tendered for. However, the respective tender specifications and the funding available were significantly different to the previous procurement period with an average cut in funding of 30%, and coupled with this, the way in which we are remunerated has changed, with a 'CAP' & 'COLLAR' approach being adopted i.e. we receive 75% of our funding in advance of each quarter (the COLLAR) with up to an additional 25% (the CAP) paid in arrears based on the organisations performance against Key Performance Indicators. While the new contracts are for a minimum of three years, there remain risks to our organisation around these contracts in that we will now be paid against specific performance indicators, which require significant changes in processes and delivery as we embed the new service specifications. Management time on the detail of the new KPIs has been considerable during the first year of the new contracts, and whilst our performance against those KPIs has been excellent, we are aware that our future funding remains dependent on continuing that performance. We reduced our staffing levels in the first months of 2022 in order to remain sustainable against the reduced funding available, and will need to be conscious of the reputational risks to ACS of a different service, as well as the risks to carers in Surrey around the changes to service specifications. A further risk in the current climate is inflation, with our costs expected to rise over the coming months. However, Surrey County Council have agreed that inflation will be built into our contract income for the contracts beginning in April 2022, which mitigates much of that risk against the previous contracts, which were for a fixed price for the duration of the contracts.

Reserves policy and going concern

As detailed above, future funding remains a major potential risk, and in line with Charity Commission guidance, the trustees have considered designating reserves to cover any unplanned closure of the Charity. We have a designated fund to cover redundancy payments to staff

Trustees' annual report

For the year ended 31 March 2023

(£219,000) and a further fund to cover liabilities such as commitments on leases and other contracts (£35,000), and believe all our commitments would be covered by these funds. We also have general, unrestricted reserves from the contracts, which would be used to mitigate the risks of unplanned closure for our beneficiaries. While this is undoubtedly a worst-case scenario for ACS, the trustees believe it is prudent to ensure those risks are covered, whilst believing that there are no short term material uncertainties relating to going concern.

Having been successful in retendering for our contracts with Surrey County Council, with the new contracts commencing in April 2022, and having reduced our staffing levels to reduce our core costs in line with the reduced income offered by those contracts, we believe we are in a strong position to break-even over the course of those contracts, and remain a sustainable organisation. During 2021/22 we incurred substantial costs of redundancies which reduced our reserves, but our full year results for 2022/23 and budgets for 2023/24 onwards suggest we can operate successfully under the new contract terms.

In total, unrestricted funds at the reporting date were £574,000 (2022: £572,000) of which £310,000 is general funds (2022: £346,000) and £264,000 is designated funds (2022: £226,000). Restricted funds at the reporting date were £72,000 (2022: £57,000).

Our reserves policy is to maintain between 2.5 and 4 months of budgeted income for the next financial year, which equates to between £462,500 and £740,000. Our free reserves of £568,000 at the year end are just over three months total income, which is in the range of 2.5 to 4 months total income the trustees consider adequate for the charity's needs and in line with our reserves policy. An explanation of the individual funds is provided in note 17.

Plans for the future

Aligned to the new service specifications, the organisation's focus is on delivery of the new models of service delivery and the implementation of the new 3 year strategy previously referenced.

No single organisation can deliver improved outcomes for carers in isolation and we will continue our partnership working with both Statutory Services and the wider Voluntary, Community and Faith Sector.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 19 September 2006 and registered as a charity on 9 November 2006.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Organisational Structure

The ACS decision making body is the Board of trustees, of which all trustees are members. The Board:

- Maintains a long term overview of the organisation and all its work
- Makes strategic and major decisions about the organisations objectives, policies and procedures
- Ensures adequate resources to carry out its activities
- Takes legal responsibility for the organisation and its actions

The organisation has a sub-committee covering finance, and sub-groups for individual operational activities, risk, and quality assurance which make recommendations to the Board. We follow the Charities Governance Code and, in line with regulations, undertake an annual review to ensure our ongoing compliance with the Code. This year the Board undertook a Governance Review /Training Session in December 2022 facilitated by our legal advisors Russell Cooke LLC. In 2019 the organisation adopted a foundation model whereby the only members are trustees. This model continues to be operated and has proven to be both efficient and cost saving. Carer engagement on issues that are important to them are achieved via our Carer Parliaments and Councils and enables us to respond to these in a more focused manner with reporting at each Board Meeting. Being carer-led remains fundamental to our organisation's core values and our Board will continue to have a majority of Carer trustees.

The Chief Executive Officer is responsible for the day to day operation of the organisation, as delegated by the Board, including the development of policies and procedures, as well as overseeing the management, delivery and monitoring of all services. The managers of each service (Moving & Handling, Adult Carer Support and Surrey Young Carers) and the centralised functions of Finance, HR, Marketing & Communications and IT report to the CEO. Managers contribute to the development of policies and procedures and general operational activities through monthly senior staff team meetings, and conduct regular operational meetings of their services with staff.

Appointment of trustees, trustee induction and training

Trustees are recruited using a number of methods, and are appointed by current Board members taking into account their experience and relevant skills. All new trustees are required to declare their eligibility and to sign and abide by our Code of Conduct for trustees. Trustees undergo an

Trustees' annual report

For the year ended 31 March 2023

induction, including the issue of policies and procedures, trustee roles and responsibilities, and core training in safeguarding, data protection and equality and diversity. Dependent upon their experience and knowledge, they may attend other relevant training as part of their induction and on an on-going basis for updating. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

Related parties and relationships with other organisations

The organisation's foremost relationship is with Surrey County Council, the main funder and lead for commissioning of carers' services in Surrey. ACS has continued to develop its relationship with the Integrated Care Systems in Surrey, who are leading the agenda for the integration of Health and Social Care in the county.

ACS is an affiliated Network Partner of Carers Trust, which means it is part of the wider Trust network but still retains its status as an independent charity. ACS has access to specialist information and advice on service provision, a range of resource materials, partnership opportunities with affiliated organisations, grants and other services for carers, research reports and good practise guidance, and national strategic influencing on key issues for carers, which contributes to the Giving Carers a Voice service. ACS is also affiliated to Carers UK, giving further opportunity for strategic influencing and contribution to consultations nationally.

Remuneration policy for key management personnel

Internal and external benchmarking is used to determine remuneration for staff at all levels, including the Chief Executive Officer and other members of the Senior Management team. A significant amount of ACS income is spent on staffing costs and as we move into a high inflation period, a challenge for the organisation may be managing this cost whilst continuing to attract and retain high quality staff. Further details on the total payments to the senior management team are included in note 8.

Funds held as custodian trustee on behalf of others

Action for Carers (Surrey) continues to access direct payments from SCC allocated funds administered by Surrey Independent Living Council, which awards payments of up to £300 per person for young carers, based on identified need. In addition, we have accessed grants from Carers Trust for adult carers through our Adult Carer Support service. In many cases these grants are paid to ACS, who pass the funds on to the individual or to another organisation such as a provider of training or activity. The balance in funds held by ACS on behalf of individual carers and young carers at the year-end date was £3,861 (2022: £2,739).

Statement of responsibilities of the trustees

The trustees (who are also directors of Action for Carers (Surrey) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees' annual report

For the year ended 31 March 2023

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- 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 auditor is 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.

Members (Trustees) of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 12 (2022: 11).

Action for Carers (Surrey)

Trustees' annual report

For the year ended 31 March 2023

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 30th August 2023 and signed on their behalf by

A handwritten signature in black ink, reading 'Laura Dennett'. The signature is written in a cursive style with a large initial 'L' and a stylized 'D'.

Laura Dennett
Chair

Opinion

We have audited the financial statements of Action for Carers (Surrey) (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Action for Carers (Surrey)'s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors 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' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

Action for Carers (Surrey)

company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

Action for Carers (Surrey)

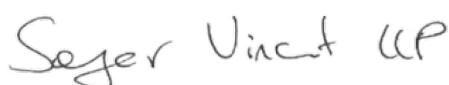
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

Use of our report

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



Noelia Serrano (Senior statutory auditor)

31 August 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Action for Carers (Surrey)

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations	2	47,812	136,554	184,366	81,335	112,755	194,090
Charitable activities							
Giving Carers A Voice	3	–	–	–	115,770	–	115,770
Moving & Handling	3	257,327	–	257,327	277,440	–	277,440
Surrey Young Carers	3	778,449	–	778,449	1,043,460	6,400	1,049,860
Carers Support	3	967,186	–	967,186	1,193,830	25,000	1,218,830
Investments	4	4,680	–	4,680	1,091	–	1,091
Total income		2,055,454	136,554	2,192,008	2,712,926	144,155	2,857,081
Expenditure on:							
Raising funds	5	27,363	–	27,363	35,760	–	35,760
Charitable activities							
Giving Carers A Voice	5	–	–	–	134,718	–	134,718
Moving & Handling	5	305,746	–	305,746	340,731	4,241	344,972
Surrey Young Carers	5	765,812	52,075	817,887	1,130,090	80,016	1,210,106
Carers Support	5	954,480	69,574	1,024,054	1,244,060	64,090	1,308,150
Total expenditure		2,053,401	121,649	2,175,050	2,885,359	148,347	3,033,706
Net income/(expenditure) for the year and net movements in funds	7	2,053	14,905	16,958	(172,433)	(4,192)	(176,625)
Reconciliation of funds:							
Total funds brought forward		571,878	56,922	628,800	744,311	61,114	805,425
Total funds carried forward		573,931	71,827	645,758	571,878	56,922	628,800

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements.

Action for Carers (Surrey)

Balance sheet

Company no. 5939327

As at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	12		5,551		7,259
			<u>5,551</u>		<u>7,259</u>
Current assets:					
Debtors	13	278,052		6,117	
Cash at bank and in hand		462,625		888,329	
		<u>740,677</u>		<u>894,446</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	100,470		272,905	
		<u>100,470</u>		<u>272,905</u>	
Net current assets			<u>640,207</u>		<u>621,541</u>
Total net assets	16		<u>645,758</u>		<u>628,800</u>
The funds of the charity:	17				
Restricted income funds			71,827		56,922
Unrestricted income funds:					
Designated funds		263,631		225,816	
General funds		310,300		346,062	
		<u>573,931</u>		<u>571,878</u>	
Total unrestricted funds			<u>573,931</u>		<u>571,878</u>
Total charity funds			<u>645,758</u>		<u>628,800</u>

Approved by the trustees on 30 August 2023 and signed on their behalf by



Laura Dennett
Chair

Action for Carers (Surrey)

Statement of cash flows

For the year ended 31 March 2023

	Note	2023	2022
		£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		16,958	(176,625)
Depreciation charges		1,708	1,729
Loss on the disposal of fixed assets		–	2,538
Interest received		(4,680)	(1,091)
(Increase)/decrease in debtors		(271,935)	26,795
(Decrease)/increase in creditors		(172,435)	147,029
Net cash provided by /(used in) operating activities		(430,384)	375
Cash flows from investing activities:			
Interest received		4,680	1,091
Purchase of fixed assets		–	(8,540)
Transfer from / (to) short term deposits		–	202,679
Net cash provided by investing activities		4,680	195,230
Change in cash and cash equivalents in the year		(425,704)	195,605
Cash and cash equivalents at the beginning of the year		888,329	692,724
Cash and cash equivalents at the end of the year		462,625	888,329

1 Accounting policies

a) Statutory information

Action for Carers (Surrey) is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Astolat, Coniers Way, Burpham, Guildford, Surrey, GU4 7HL.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Having been successful in tendering for our contracts with Surrey County Council, with new contracts commencing in April 2022, and having reduced our staffing levels to reduce our core costs in line with the reduced income offered by these contracts, we believe we are in a strong position to break-even over the course of these contracts and remain a sustainable organisation in the short and medium term.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

Income from government and other grants or contracts, whether 'capital' or 'revenue', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income generated from the supply of services is included in the statement of financial activities in the period in which the supply is made.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

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

On receipt, donated gifts, 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.

g) Interest receivable

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

1 Accounting policies (continued)

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are contract income, donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

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

- Expenditure on charitable activities includes the costs of delivering specific projects to further the purposes of the charity and their associated support costs, as described in the trustees' annual report.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity.

Support costs include the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Both support costs and governance costs are apportioned based on direct costs of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £2,500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The useful lives are as follows:

- | | |
|----------------------|-----------|
| • Photocopier | 5 years |
| • Computer Equipment | 3–5 years |

m) Debtors

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

n) Cash at bank and in hand

Cash at bank and cash 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.

o) Creditors and provisions

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

p) Pensions

Action for Carers (Surrey) has an auto-enrolment staff pension scheme, paying 3% of gross salaries into the scheme on behalf of eligible employees. The costs are charged to the statement of financial activities for the period to which they relate. The charity has no liability under the scheme other than payments of these contributions.

Action for Carers (Surrey)

Notes to the financial statements

For the year ended 31 March 2023

2 Income from donations

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Gifts	9,812	136,554	146,366	43,335	112,755	156,090
Donated services	38,000	–	38,000	38,000	–	38,000
	47,812	136,554	184,366	81,335	112,755	194,090

Donated service includes £38,000 from Surrey County Council, which represents the estimated current annual market rent for the Guildford office. An equivalent amount has been included in resources expended during the year.

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Giving Carers A Voice						
Surrey County Council – contract income	–	–	–	115,770	–	115,770
Sub-total for Giving Carers A Voice	–	–	–	115,770	–	115,770
Moving & Handling						
Surrey County Council – contract income	257,327	–	257,327	277,440	–	277,440
Sub-total for Moving & Handling	257,327	–	257,327	277,440	–	277,440
Surrey Young Carers						
Surrey County Council – grants	–	–	–	–	6,400	6,400
Surrey County Council – contract income	778,449	–	778,449	1,043,460	–	1,043,460
Sub-total for Surrey Young Carers	778,449	–	778,449	1,043,460	6,400	1,049,860
Adult Carers Support						
Surrey County Council – contract income	952,045	–	952,045	1,193,830	–	1,193,830
Surrey County Council – grants	–	–	–	–	25,000	25,000
Consultancy services	15,141	–	15,141	–	–	–
Sub-total for Carers Support	967,186	–	967,186	1,193,830	25,000	1,218,830
Total income from charitable activities	2,002,962	–	2,002,962	2,630,500	31,400	2,661,900

4 Income from investments

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Bank interest	4,680	–	4,680	1,091	–	1,091
	4,680	–	4,680	1,091	–	1,091

Action for Carers (Surrey)

Notes to the financial statements

For the year ended 31 March 2023

5a Analysis of expenditure (current year)

	Cost of raising funds £	Giving Carers A Voice £	Charitable activities Moving & Handling £	Surrey Young Carers £	Carers Support £	Governance costs £	Support costs £	2023 Total £	2022 Total £
Staff costs (Note 8)	17,497	–	195,874	441,993	504,749	11,053	525,940	1,697,106	2,374,344
Office Costs	1,445	–	9,212	31,455	32,266	–	77,360	151,738	177,636
Premises	–	–	5,742	32,850	21,578	–	26,194	86,364	89,949
Direct Activity Costs	–	–	–	37,312	36,687	–	–	73,999	244,679
Publicity & Promotion	–	–	690	17,416	40,273	–	6,555	64,934	60,103
Equipment & Furniture	–	–	32	804	796	–	5,815	7,447	12,534
AGM & Executive Meetings	–	–	–	–	–	3,674	–	3,674	644
Trustee expenses and training	–	–	–	–	–	1,063	–	1,063	2,484
Auditor's remuneration	–	–	–	–	–	11,680	–	11,680	10,000
Grants Payable (Note 6)	–	–	108	4,366	72,571	–	–	77,045	61,333
	18,942	–	211,658	566,196	708,920	27,470	641,864	2,175,050	3,033,706
Support costs	8,075	–	90,227	241,361	302,201	–	(641,864)	–	
Governance costs	346	–	3,861	10,330	12,933	(27,470)	–	–	
Total expenditure 2023	27,363	–	305,746	817,887	1,024,054	–	–	2,175,050	3,033,706

Action for Carers (Surrey)

Notes to the financial statements

For the year ended 31 March 2023

5b Analysis of expenditure (prior year)

	Charitable activities							
	Cost of raising funds £	Giving Carers A Voice £	Moving & Handling £	Surrey Young Carers £	Carers Support £	Governance costs £	Support costs £	2022 Total £
Staff costs (Note 8)	28,577	82,022	155,972	902,561	964,864	11,209	229,139	2,374,344
Office Costs	3,165	7,500	7,215	50,674	57,949	–	51,133	177,636
Premises	–	5,791	5,159	35,238	24,642	–	19,119	89,949
Direct Activity Costs	–	21,868	132,600	72,573	17,638	–	–	244,679
Publicity & Promotion	–	2,400	488	11,032	37,188	–	8,995	60,103
Equipment & Furniture	–	–	535	1,543	2,305	–	8,151	12,534
AGM & Executive Meetings	–	–	–	–	–	644	–	644
Trustee expenses and training	–	–	–	–	–	2,484	–	2,484
Auditor's remuneration	–	–	–	–	–	10,000	–	10,000
Grants Payable (Note 6)	–	–	4,241	515	56,577	–	–	61,333
	31,742	119,581	306,210	1,074,136	1,161,163	24,337	316,537	3,033,706
Support costs	3,731	14,057	35,994	126,263	136,492	–	(316,537)	–
Governance costs	287	1,081	2,767	9,708	10,494	(24,337)	–	–
Total expenditure 2022	35,760	134,718	344,972	1,210,106	1,308,150	–	–	3,033,706

6 Grant making to individuals

	2023 £	2022 £
Cost		
Adult carers – Moving & Handling equipment fund	108	4,241
Adult carers – other grants	72,571	56,577
Young Carers – Social & Educational	4,366	515
	<u>77,045</u>	<u>61,333</u>
Total for the year	<u>77,045</u>	<u>61,333</u>

The Surrey Young Carers service, the Moving & Handling service, and the Adult Carer Support service have used donated funds to provide grants to specific individuals based on identified need. All grants are approved by the individual service manager.

7 Net income / (expenditure) for the year

This is stated after charging

	2023 £	2022 £
Depreciation	1,708	1,729
Auditor's remuneration (excluding VAT):		
Audit	10,000	8,400
	<u>10,000</u>	<u>8,400</u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	1,445,535	1,962,353
Redundancy and termination costs	–	111,157
Social security costs	134,865	165,520
Employer's contribution to defined contribution pension schemes	49,092	55,887
Other staff costs	67,614	79,427
	<u>1,697,106</u>	<u>2,374,344</u>

One employee earned between £60,000 and £70,000 during the year (2022: one). No employee was paid over £70,000 in the year (2022: nil).

The total employee benefits including employers' NIC and pension contributions of the key management personnel were £378,061 (2022: £371,364).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £184 (2022: £110) incurred by 2 (2022:1) members relating to attendance at meetings of the trustees and training courses for trustees.

Action for Carers (Surrey)

Notes to the financial statements

For the year ended 31 March 2023

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year and the Full Time equivalents were as follows:

	2023 No.	2022 No.	2023 No. (FTE)	2022 No. (FTE)
Giving Carers A Voice	–	3.6	–	2.7
Moving & Handling	7.1	6.0	4.4	4.1
Surrey Young Carers	20.9	39.2	10.9	23.1
Carers Support	19.8	39.3	14.5	30.3
Support	18.1	6.0	15.2	5.0
	65.9	94.1	45.0	65.2

10 Related party transactions

During 2022/23, one of our trustees, Nicola Walsh, raised £619 and one of our senior management team members, Joe Edwards, raised £982 by participating in the Great South Run event. (During 2021/22, the son of one trustee raised £3,398 for ACS running the London Marathon)

11 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12 Tangible fixed assets

	Photocopier & computer equipment £	Total £
Cost or valuation		
At the start of the year	23,590	23,590
Disposals – written off equipment	–	–
At the end of the year	23,590	23,590
Depreciation		
At the start of the year	16,331	16,331
Charge for the year	1,708	1,708
At the end of the year	18,039	18,039
Net book value		
At the end of the year	5,551	5,551
At the start of the year	7,259	7,259

All of the above assets are used for charitable purposes.

13 Debtors

	2023 £	2022 £
Trade debtors	15,141	39
Prepayments	10,850	6,078
Accrued income	252,061	–
	<u>278,052</u>	<u>6,117</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	9,815	27,754
Taxation and social security	40,392	52,326
Accruals	50,263	192,825
	<u>100,470</u>	<u>272,905</u>

15 Funds held on behalf of others

Action for Carers (Surrey) continues to access direct payments from SCC allocated funds administered by Surrey Independent Living Council, which awards payments of up to £300 per person for young carers, based on identified need. In addition, we have accessed funds from Carers Trust to provide grants for adult carers through our Adult Carer Support service. In many cases these grants are paid to ACS, who pass the funds on to the individual or to another organisation such as a provider of training or activity. The balance in funds held by ACS on behalf of individual carers and young carers at the year-end date was £3,861 (2022: £2,739).

In accordance with the Charities SORP FRS 102, these transactions are considered to represent conduit funding and, as such, are not included in the charity's statement of financial activities. Equally, amounts still to be disbursed by the charity at the year end are not included in the balance sheet.

16a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	5,551	–	–	5,551
Net current assets	304,749	263,631	71,827	640,207
Net assets at the end of the year	<u>310,300</u>	<u>263,631</u>	<u>71,827</u>	<u>645,758</u>

16b Analysis of net assets between funds (previous year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	7,259	–	–	7,259
Net current assets	338,803	225,816	56,922	621,541
Net assets at the end of the year	346,062	225,816	56,922	628,800

17a Movements in funds (current year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Surrey Young Carers	56,922	59,796	(52,075)	–	64,643
Carers Support	–	76,758	(69,574)	–	7,184
Total restricted funds	56,922	136,554	(121,649)	–	71,827
Unrestricted funds:					
Designated funds:					
Redundancy fund	180,816	–	–	37,815	218,631
Premises	10,000	–	–	–	10,000
Commitments	35,000	–	–	–	35,000
Total designated funds	225,816	–	–	37,815	263,631
General funds	346,062	2,055,454	(2,053,401)	(37,815)	310,300
Total unrestricted funds	571,878	2,055,454	(2,053,401)	–	573,931
Total funds	628,800	2,192,008	(2,175,050)	–	645,758

17b Movements in funds (previous year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Moving & Handling	4,241	–	(4,241)	–	–
Surrey Young Carers	56,873	80,065	(80,016)	–	56,922
Carers Support	–	64,090	(64,090)	–	–
Total restricted funds	61,114	144,155	(148,347)	–	56,922
Unrestricted funds:					
Designated funds:					
Redundancy fund	240,061	–	(111,157)	51,912	180,816
Premises	10,000	–	–	–	10,000
Commitments	35,000	–	–	–	35,000
Total designated funds	285,061	–	(111,157)	51,912	225,816
General funds	459,250	2,712,926	(2,774,202)	(51,912)	346,062
Total unrestricted funds	744,311	2,712,926	(2,885,359)	–	571,878
Total funds	805,425	2,857,081	(3,033,706)	–	628,800

Transfers between funds

Included in the transfers above is an amount of £37,815 which has been transferred from the general fund so that the year end balance on our designated redundancy fund represents the liabilities in respect of the staff in the event of having to make redundancies.

17 Movements in funds (continued)

Purposes of restricted funds

Moving & Handling

The restricted Moving & Handling fund is a grant pot to provide small grants to carers for items of equipment to aid their caring situation.

Surrey Young Carers

The restricted Surrey Young Carers funds are those funds donated to Action for Carers specifically for young carers work, especially for the costs of events and activities, or for grant income specifically for young carers activities and events costs.

Carers Support

The restricted Carers Support funds are grant pots to provide small grants to carers for time out from their caring roles.

Purposes of designated funds

Redundancy fund

To provide for payment of redundancy in the event of our funding ceasing on all projects.

Premises

To provide for the costs of moving offices, and for any dilapidation and redecorating costs in existing offices at the end of a lease.

Commitments

To set aside costs of fulfilling obligations under leases and contracts in the event of our funding ceasing.

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.