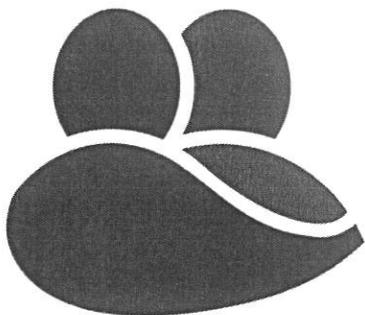


Care for Carers
Report and Accounts
for the year ended
31 March 2025



Care for Carers
Supporting those who care for others

Charity Number: SC 013450

**Care for Carers
Report and Accounts
For the year ended 31 March 2025**

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Care for Carers

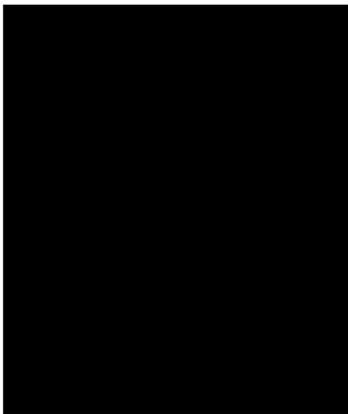
Reference & Administrative Information

Principal Address: Care for Carers
St Margaret's House
Room 4.25
151 London Road
Edinburgh
EH7 6AE

Website www.care4carers.org.uk

Scottish Charity reference: SC 013450

Members of the Management Committee



Chairperson
Treasurer
Secretary

(retired in year)

(joined March 2025)
(joined February 2025)
(joined December 2024)

Monitoring Officer



Edinburgh Health & Social Care Partnership

Staff



CEO
Carer Support & Development Worker
Carer Support Worker
Short Breaks Planning & Development Manager
Short Breaks Planning & Development Manager
Carer Support Worker
Short Breaks Co-ordinator
Senior Administrator
Team Administrator

Independent Auditor

Haines Watt Scotland Audit LLP
Chartered Accountants and Statutory Auditor
Q Court
3 Quality Street
Edinburgh
EH4 5BP

Care for Carers

Report of the Management Committee For the Year Ended 31 March 2025

The members of the Management Committee are pleased to present their report and the accounts for the year ended 31 March 2025.

Care for Carers – A Brief Profile.

Care for Carers is a Voluntary Organisation working for carers in Edinburgh since 1989. Care for Carers provides a range of local and citywide support services to carers. Our services are open to all carers across all caring situations. Our residential short break services are open to carers from across Scotland.

Mission Statement.

Our mission statement is simply: 'Supporting those who care for others'.

Structure, Governance and Management

Care for Carers was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 15 June 2012 as a result of a Change to SCIO application by Care For Carers SC013450 which was an Unincorporated Association registered as charity since 25 April 1990. The affairs of Care for Carers are conducted by the members of the Management Committee, who are the trustees of the charity. Other reference and administrative information, including the names of members of the Management Committee, is shown on page 2.

Overview of the Year

Since April 2024 our work has continued to grow and develop. We have learnt from the opportunities that online learning can bring to carers services and we have retained a portion of our Still Caring programme to offer online events and workshops. As a team we have moved to a hybrid working model, enabling staff to work more flexibly between home and office. We have invested in a hybrid meeting space, meaning we can give carers a choice of joining in with some events and activities online or in person or a mixture of both as required.

CEC Edinburgh Health & Social Care Partnership Carers contract funding in relation to Short Breaks and Carers Support funded by the Carers Act Scotland funding stream from Scottish Government continues to enable us to secure our service delivery. We have been successful in levering in additional funding against this to provide more hours across the teams to cope with the ever-increasing number of carers. We are responding to the increase in complexity of cases and demands for services we are providing.

The growth in service delivery brought with it significant administrative demands across all of our services. Our fund raising has gone to plan and we have been able to build administration roles into the team and maintain professional tech and IT support. They have proved invaluable and support the whole organisation as well as individual work streams within each team across Short Breaks and Carer Support. This year we have shifted our processes into more digital and online formats. Securing data safely and easing monitoring and reporting requirements. We have worked hard on new software and systems such as Charitylog and Outang software to capture outcome focussed evidence and look to build on this work over the following years. We have an organisational qualitative We Care Carers Survey as a member of the Carer Trust which enables us to capture rolling feedback from carers on how they rate us, our services, staff and experience of us. Our responses have exceeded expectations which is down to the staff team with the survey showing a

Care for Carers

Report of the Management Committee (continued)

Overview of the Year (continued)

92% satisfaction rating with carers feeling understood and a rating of 98% for being highly recommended by carers.

Our support from Creative Breaks, Science and Astronomy linked funding also continued to ensure that remote rural breaks and Astronomy programmes have been able to continue. Our grant funding via the Edinburgh Integrated Joint Board was discontinued during the year with the council implementing a Resilience Fund to ensure 3rd sector groups retained their core costs via grants. This secured the same level of council grant funding which we have levered against to deliver information, newsletters and online and face to face short break options. Demand for these services has been high with carers seeking out supported short breaks and more one to one emotional support as well as support in relation to the cost of living and utility crisis. Being members of the Carer Trust has meant we can access microgrants for carers experiencing cost of living impacts and this work has grown over the year as needs increased. We have exceeded our target numbers across our funding streams.

Over the year we have worked on service tests of change through the Promoting Variety programme and the Social isolation and Loneliness Fund Time for Us project. This is a co-design project working with carers and cared for people to develop and deliver a programme of short breaks that enable them to safely come away together with a mixed group of peers.

Referral pathways have changed with an increase in referrals from social work and hospital discharge teams and self-referrals. This has placed high demands on the Carer Support Team who are now often working with complex carer caseloads. There is a reduction in GP and Primary Care pathway referrals. However because our Carers Newsletters continue to go out regularly, contacts on our websites and word of mouth from carers we have seen another increase of around 20% in our membership over the year. Our membership list is currently at 2,178 carers. On top of this there have been over 8,000 enquiries coming into the office over this past year.

We are part of Shared Care Scotland's Respite model and Carefree breaks. we have supported over 90 people this year with more flexible short break opportunities through these services. This includes breaks for the carer and the cared for person together.

We have been successful over the past year with funding bids to the Creative Breaks Fund, and statutory partners listed above. We have also been supported by a range of trust funds to enable our services to be maintained and developed for the future. We are extremely grateful to these small trust fund donations and grants which allow us to provide additional capacity on services and to develop the organisation in a flexible and responsive manner. Many are anonymous but we would like to acknowledge the Hufstetler Foundation, David Family Foundation and Cash4Clubs for their support over the year.

Members of the Management Committee have been working on areas such as updating policies, maintaining data information and financial processes. This year we have brought in more Microsoft Forms and QR codes for information, evaluation and recording purposes. Remembering that carers have told us they want their information accessible and in a variety of formats. Working with Charitylog with admin support has made a huge difference to the organisation. We are working hard to ensure that the Case Record Management system is fit for purpose and working hard for us. I am very grateful to the trustees on the board who can support us to manage not only these fundamental transitions and to help us to implement them as well. The support of the whole board membership is invaluable to us and as volunteers they continue to work hard for our growing organisation.

Care for Carers

Report of the Management Committee (continued)

Overview of the Year (continued)

Over this year Care for Carers has:

- Dealt with over 8,400 individual contacts and enquiries from carers
- Dealt with over 190 new carer support work referrals
- Supported carers with funding and hardship applications and referrals, carers received over £20,000 in Carer Trust Grants, Edinburgh Health Forum and PKAVS carer grants through us and many more carers were signposted to other partners for additional grant funding support streams across the city.
- Increased our membership number to over 2,178 carers
- 755 carers have been provided with a range of online and face to face events and activities such as Art & Crafts, Photography, Cooking, Creative Writing, Science events, Christmas events, Sculpture, Astronomy, Theatre, Galleries and trips and Big Days Out events, carers (many cared for people also join in online with the family carer). Provision ranged from day, evening, weekend events, some were one off and some were course or workshop based.
- A number of events were open to the carer and the cared for person to come along together and 261 cared for people took part with the carer. This included Theatre events, Christmas Light events and Open Day events.
- Stepping Out® has expanded with us providing and delivering residential breaks across the whole year. Over the year we had given 212 carers a residential break away from their caring situation. These breaks varied from 1 nights to 5 nights away and from city based to remote rural breaks in locations across Scotland.
- Respite and Carefree breaks have been provided to over 90 carers, offering short breaks to a 7-night break.
- 9 organised Walks took place over the year with 52 carers on the Walking Group list, typically 12 carers take part in each walk.
- Produced, circulated and mailed out over 22,000 newsletters.

I would like to finish this overview with thanks to all the people and organisations who have given us support this year. It has never been more needed. To the funders and commissioners who have supported us to continue to maintain vital services but also to be creative and enable us to expand and develop our provision and our organisation. To all of the staff team, volunteers and trustees who have supported carers, staff and each other and to ensure that Care for Carers continues to be one of the organisations rated by carers as having supported them throughout these challenging times.


CEO

Care for Carers

Report of the Management Committee (continued)

Strategic Planning.

Care for Carers remains a member of Edinburgh Carers Strategic Partnership Group and related subgroups. As members of the Carer Trust, we are part of the Network Managers meetings and take part in Scottish Parliament – Cross Party Carers Policy meetings. A Third Sector Reference Group has been established over the year to ensure the voice of the 3rd Sector is part of statutory planning. We are members of this group.

Edinburgh Carer Network.

We continue to be members of this partnership which works with staff from across all sectors to promote services and activities for carers across Edinburgh. The group will work to promote, increase and develop services for carers in the city and will link to the current Edinburgh Joint Carers Strategy. All members of the Edinburgh Carer Network are stakeholder members for these strategic planning structures within the city.

Still Caring Programme

The response to our quarterly seasonal Still Caring event programmes has proved so popular over the past year that we have continued to develop the range of offers provided through the service. As well as ensuring quarterly programmes go out with new offers included. Carers tell us that they find the programme exciting and it brings something new to them. Many carers enjoy the online option for events, and this is something that we will continue to provide. We will develop Hybrid working options so that carers can have the choice of being in the group face to face or join online as needed.

The range of activities and events offered online has included;

- Yoga
- Wellbeing Sessions
- Cooking workshops
- Astronomy
- Art & Wellbeing
- Science events
- Virtual Art Gallery trips and talks

Carers Newsletter.

Our Carers Newsletter has always been an important connection between us and the carers we work for, but it has continued to be needed over the past year, and carers have told us how important it has been for them to keep informed. The level of information needing to go out and the increase in our service delivery and programmes means that we have continued to provide a monthly Carer Newsletter, with an occasional additional information mail out. Many carers opt for email and a hard copy of the newsletter.

Carers have told us how much this mattered to them, knowing that an up-to-date newsletter would arrive by post and or email regularly with all our contact information for staff included so carers knew how to get in touch with any member of the team. The Carer Newsletters continue to go out with a number of attachments and information from service providers across the city. All of our programmes, events and activities also go out via our Newsletter mail shots. 50% of the carers on our list request a hard copy of the newsletter as well as an email version.

Care for Carers

Report of the Management Committee (continued)

Face to face events and activities are the most popular. Over this year we have used additional funding to add a Big Days Out programme, this allows carers to come away for the whole day to spend time focused on a subject or theme and to be able to socialise and share time with other carers. Some Big Days Out events will be open to the carer and the cared for person to get a break together. The demand for these has been overwhelming, showing the need for people to come away together. Some of the outside events on offer this year included:

- Botanic Garden trips
- Christmas light shows at the botanics
- Walking Group trips
- Theatre events
- Tapestry
- Sewing
- Castle of Light Shows
- Paddleboarding
- Wild Swimming
- Flight Experience Days
- Eco Printing
- Sculpture
- Creative Writing
- Visits to places of interest and art exhibitions and events
- Yoga and Wellbeing
- Wood Working

Staff Training.

This year staff took part in training on Safeguarding Adults, Charitylog KPI Reporting, OutNav, Evaluation and monitoring, ASSIST Suicide Prevention training, First Aid and Moving into Management, GDPR, Employment Law including HR Management Compliance were also undertaken. Care for Carers has been part of the EPIC NHS Lothian Carer Champion training programme this year. This training targets professionals within the NHS to update their knowledge on carers and carer's issues.

Management Committee.

As a carer-led organisation Care for Carers could not function without the dedicated individuals who make up the board of trustees and run the management committee. They support and enable the role of the CEO. The carers on the committee make decisions about work to be carried out and how they see the organisation and services developing. New members are always welcomed.

Care for Carers
Report of the Management Committee (continued)

Financial Review

Total income for the year was £570,236, with expenditure of £625,561 giving a net decrease in funds of £55,325 comprising a decrease of £65,482 in restricted funds and an increase of £10,157 in unrestricted funds. Details of income and expenditure are shown in the statement of financial activities on page 12 and the accompanying notes to the accounts.

The main source of income is from grants which totalled £391,403 and are itemised in note 2 on page 17. We were also successful in raising £173,786 from Trusts (2024 – £120,851).

Expenditure decreased by 8.4% reflecting lower activity cost. Cost details are included in notes 4 to 10.

Restricted funds of £65,482 brought forward from 2024 were all utilised in 2025; details are shown in note 14. The fixed asset fund, representing the value of the fixed assets, is £6,540 and the unrestricted general fund, which represents the free reserves of the charity stands at £231,687 which is an increase of £14,072 in the year.

Reserves

The free reserves of the charity are represented by the balance of £231,687 on the general fund. The trustees have concluded that the most appropriate level of reserves is 6 months of operating expenditure. The current balance roughly equates to 4.4 months (previous year – 3.82 months).

Auditor

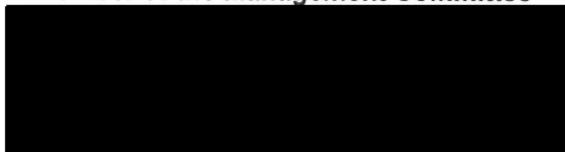
It is the trustees' assessment that all necessary steps have been taken to ensure that the auditor has been made aware of all relevant audit information and as such there is no relevant audit information which the auditor has not been made aware of.

There have been no events subsequent to the yearend that require adjustment to the year results or disclosure to aid understanding.

Signed on behalf of the Management Committee

Chairperson

Member of the Management Committee



Date:

9/10/2025

Opinion

We have audited the financial statements of Care For Carers for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND TRUSTEES OF CARE FOR CARERS

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Report of the Management Committee set out on page 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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. Based on our understanding of the charity and its sector, we identified that specific risks may arise from non-compliance with laws and regulations regarding protection of vulnerable adults, health and safety, employment law, and charity law. We performed specific procedures on these areas as follows:

- Review of minutes and enquiry with senior management and directors for any known or suspected non-compliance;
- Enquiry with professional advisors, in the event that any potential non-compliance was identified;
- Obtaining an understanding of how internal controls are operated;
- Testing journal entries and other adjustments for any evidence of management override;
- Reviewing management estimates, assumptions and statements for any evidence of bias;

INDEPENDENT AUDITORS REPORT TO THE MEMBERS AND TRUSTEES OF CARE FOR CARERS

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

 15/10/2025

 (Senior Statutory Auditor)

For and on behalf of Haines Watts Scotland Audit LLP, Statutory Auditors, Q Court, 3 Quality Street, Edinburgh, EH4 5BP

Haines Watts Scotland Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Care for Carers

Statement of Financial Activities (including Income & Expenditure Account)

For the Year Ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income:					
Grants	2	-	391,403	391,403	583,036
Donations & fundraising	3	32,619	141,687	174,306	120,890
Investment income: bank interest		4,527		4,527	3,405
Total income		<u>37,146</u>	<u>533,090</u>	<u>570,236</u>	<u>707,331</u>
Expenditure:					
Fundraising costs		21,730	-	21,730	21,600
Staff costs	4	-	310,414	310,414	304,888
Carer grants		-	21,999	21,999	14,153
Project costs, events & activities	6	-	203,037	203,037	259,436
Other direct costs	7	-	8,833	8,833	11,968
Property costs	8	-	15,053	15,053	13,832
Office costs	9	-	12,636	12,636	12,962
Other administrative expenditure	10	5,259	26,600	31,859	44,251
Total Expenditure		<u>26,989</u>	<u>598,572</u>	<u>625,561</u>	<u>683,090</u>
Net Income/(Expenditure) for year		10,157	(65,482)	(55,325)	24,241
Net transfers		-	-	-	-
Net movement in funds		10,157	(65,482)	(55,325)	24,241
Funds brought forward		<u>228,070</u>	<u>65,482</u>	<u>293,552</u>	<u>269,311</u>
Funds carried forward		<u>238,227</u>	<u>0</u>	<u>238,227</u>	<u>293,552</u>

All incoming resources and resources expended are derived from continuing activities. The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The comparative figures are analysed by class in note 15 to the financial statements.

The notes on pages 15 to 22 form part of these financial statements.

Care for Carers

Balance Sheet at 31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	11	<u>6,540</u>	<u>10,455</u>
Current Assets			
Debtors	12	18,195	15,292
Cash at bank and in hand		<u>228,773</u>	<u>288,235</u>
		246,968	303,527
Creditors			
Amounts falling due within one year	13	<u>15,281</u>	<u>20,430</u>
Net Current Assets		<u>231,687</u>	<u>283,097</u>
Net Assets		<u>238,227</u>	<u>293,552</u>
Funds:			
Restricted funds	14	0	65,482
Unrestricted general fund	14	<u>238,227</u>	<u>228,070</u>
Total Funds		<u>238,227</u>	<u>293,552</u>

The accounts have been prepared in accordance with the Charities SORP (FRS 102).

The accounts on pages 12 to 22 were approved by the Management Committee on and are signed on their behalf by:

Signed:



9/10/2025

Chairperson

Member of Management Committee

Date:

The notes on pages 15 to 22 form part of these financial statements.

Care for Carers

Statement of Cash Flows Year Ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net income / (expenditure) for year	(55,325)	24,241
Adjustments for:		
Depreciation charges	5,259	4,921
Decrease / (increase) in debtors	(2,903)	1,079
(Decrease) / increase in creditors	<u>(5,149)</u>	<u>(170,315)</u>
Net cash provided used in / by operating activities	<u>(58,118)</u>	<u>(140,074)</u>
Cash flows from investing activities:		
Purchase of tangible fixed assets	<u>(1,344)</u>	<u>(4,287)</u>
Net cash provided by investing activities	<u>(1,344)</u>	<u>(4,287)</u>
Changes in cash and cash equivalents in the year	(59,462)	(144,361)
Cash and cash equivalents at the beginning of the year	<u>288,235</u>	<u>432,596</u>
Cash and cash equivalents at the end of the year	<u>228,773</u>	<u>288,235</u>

Care for Carers

Notes to the Financial Statements For the year ended 31 March 2025

1. Accounting Policies

Basis of Accounting

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of the Charities SORP (FRS 102): 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)'; and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity has applied the alternative structure allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis.

Going Concern Basis

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial

Income

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met, the income has been received or receipt is considered probable and the amount can be measured reliably.

Income from annual grants is recognised in the period to which the grant relates. Any grants received in advance or arrears are included as deferred or accrued income as relevant. Any grants or donations received for performance in a future financial period are also included in deferred income.

Income from other grants and donations is recognised on receipt. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Expenditure

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

Pension costs

The charity contributes to the NEST pension scheme. Contributions are charged to expenditure as they become payable.

(accounting policies continued on next page)

Care for Carers

Notes to the Financial Statements For the year ended 31 March 2025

1. Accounting Policies (continued)

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of each asset over its estimated useful life and is charged at 25% of cost per annum for equipment and fittings.

Generally assets with a cost or valuation less than £100 are not capitalised.

Taxation

Care for Carers is a recognised charitable body and is exempt from corporation tax on its charitable activity. It is not registered for VAT and expenditure includes VAT where appropriate.

Debtors

Trade and other debtors are recognised at the settlement amount due less any impairment. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

Creditors

Creditors are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Other basic financial instruments

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

Funds

Unrestricted funds can be used in accordance with any of the charitable objects at the discretion of the trustees.

Designated funds are set aside for particular purposes by the trustees. These include a fixed asset fund, which is equivalent to the net book value of tangible fixed assets.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Accounting estimates

The trustees do not consider that there are any areas of the financial statements where significant judgements are being carried out.

Care for Carers

Notes to the Accounts For the Year Ended 31 March 2025

2. Grants	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Edinburgh Integrated Joint Board	-	66,968	66,968	74,408
Edin Council Carer Support Team (Lot 5)	-	60,949	60,949	60,127
Edinburgh Council Short Breaks (Lot 3)	-	134,255	134,255	318,133
Edinburgh City Council One City Trust for residential	-	-	-	3,250
Impact Funding Partners Social Isolation & Loneliness	-	22,532	22,532	12,741
People's Post Code Trust for salaries	-	-	-	10,000
Walter Scott CT for residential	-	-	-	4,000
DWF Foundation for residential	-	-	-	2,484
EVOC Promoting Variety	-	-	-	47,076
EVOC CMH&WB Grant	-	12,000	12,000	2,060
Bank of Scotland Foundation for salary costs	-	11,338	11,338	11,338
Shared Care Scotland	-	23,936	23,936	-
Carer grants - Time for me	-	8,000	8,000	23,266
Carer grants	-	19,041	19,041	14,153
Lottery Awards for All towards mailing costs	-	19,903	19,903	-
RAS 200	-	75	75	-
Other grants	-	12,406	12,406	-
Total grants	-	391,403	391,403	583,036

3. Donations & fundraising	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Trusts	32,099	141,687	173,786	120,851
Individual donations & other	520	-	520	39
	32,619	141,687	174,306	120,890

4. Staff costs:	£	£
Gross salaries	283,151	276,747
Working from home allowance	565	1,508
Employer's NIC	23,557	23,258
Employment Allowance	(5,000)	(5,000)
Employer's pension	8,141	7,797
Recruitment & PVG	-	578
Total staff costs	310,414	304,888

The average number of employees on a head count basis	13	13
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No employee received emoluments of more than £60,000 in the current or previous year.

Care for Carers

Notes to the Accounts (continued)

5. Trustees remuneration

No emoluments were paid to members of the management committee during the year, nor in the previous year. No travel expenses were reimbursed in either year.

6. Project costs, events & activities	2025	2024
	£	£
Tutors & workers	21,601	25,382
Venue costs	43,616	33,341
Events & outings	74,857	123,181
Catering supplies	24,431	29,609
Travel	20,104	16,102
Mailings	18,428	31,821
	<u>203,037</u>	<u>259,436</u>
7. Other direct costs		
Staff training & conferences	1,945	3,834
Staff travel	1,615	1,720
Subscriptions	5,273	6,414
	<u>8,833</u>	<u>11,968</u>
8. Property costs		
Rent	13,333	10,973
Property maintenance	-	1,261
Insurance	1,720	1,598
	<u>15,053</u>	<u>13,832</u>
9. Office costs		
Stationery & supplies	2,129	3,221
Photocopying	1,822	-
Post	1,228	2,344
Phone	7,457	7,397
	<u>12,636</u>	<u>12,962</u>
10. Other administrative expenditure		
Audit	1,600	8,000
Accountancy	1,500	700
IT systems & Website services and support	16,083	21,525
Payroll services	1,182	1,144
Other professional fees	6,047	7,837
Depreciation	5,259	4,921
Bank charges	188	124
	<u>31,859</u>	<u>44,251</u>

Care for Carers

Notes to the Accounts (continued)

14. Movement on Funds

	At 1/4/24 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/3/25 £
Restricted funds:					
Edinburgh Integrated Joint Board	-	66,968	(66,968)	-	-
City of Edinburgh Council:					
Carer Support Team (Lot 5)	-	60,949	(60,949)	-	-
Short Breaks (Lot 3)	-	134,255	(134,255)	-	-
Impact Funding Partners Social for Isolation & Loneliness	-	22,532	(22,532)	-	-
EVOG CMH&WB Grant	-	12,000	(12,000)	-	-
Bank of Scotland Foundation	-	11,338	(11,338)	-	-
Shared Care Scotland: Creative Breaks	19,386	23,936	(43,322)	-	-
Royal Astronomical Society (RAS 200)	-	75	(75)	-	-
Lottery Fund - Awards For All	-	19,903	(19,903)	-	-
Science and Technology Facilities Council - Astronomy	-	6,806	(6,806)	-	-
Sported Grant	-	2,000	(2,000)	-	-
NOT SPECIFIED	-	600	(600)	-	-
Carer grants	1,200	19,041	(20,241)	-	-
Carer grants - Time for me	-	8,000	(8,000)	-	-
David Family Foundation	-	2,000	(2,000)	-	-
Hufstetler Foundation	-	1,000	(1,000)	-	-
Other Trust grants					
for Drive-in	1,000	-	(1,000)	-	-
for PPE	2,000	-	(2,000)	-	-
for salaries	-	22,863	(22,863)	-	-
for carers IT equip & support	1,000	-	(1,000)	-	-
for therapy	9,600	24,150	(33,750)	-	-
for trips & residential	31,296	94,674	(125,970)	-	-
Total restricted	<u>65,482</u>	<u>533,090</u>	<u>(598,572)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
General fund	217,615	37,146	(21,730)	(1,344)	231,687
Fixed asset fund	(a) 10,455	-	(5,259)	1,344	6,540
Total unrestricted	<u>228,070</u>	<u>37,146</u>	<u>(26,989)</u>	<u>-</u>	<u>238,227</u>
Total funds	<u><u>293,552</u></u>	<u><u>570,236</u></u>	<u><u>(625,561)</u></u>	<u><u>-</u></u>	<u><u>238,227</u></u>

(a) The fixed asset fund represents the net book value of fixed assets. Depreciation for each period is charged to the fund and the cost of assets purchased is transferred in.

Care for Carers

Notes to the Accounts (continued)

Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds		Total Funds
		Fixed Assets	General	
	£	£	£	£
Tangible Fixed Assets	-	6,540	-	6,540
Debtors	-	-	18,195	18,195
Cash at bank & in hand	-	-	228,773	228,773
(Less) Creditors	-	-	(15,281)	(15,281)
Net Assets at 31 March 2025	-	6,540	231,687	238,227

15. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2024

The following provides an analysis by class of the comparative figures in the SOFA as required by paragraph 4.2 of the Statement of Recommended Practice for Charities.

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Income:			
Grants	-	583,036	583,036
Donations & fundraising	45,589	75,301	120,890
Investment income: bank interest	3,405	-	3,405
Total income	48,994	658,337	707,331
Expenditure:			
Fundraising costs	21,600	-	21,600
Staff costs	-	304,888	304,888
Carer Trust grants	-	14,153	14,153
Project costs, events & activities	-	259,436	259,436
Other direct costs	-	11,968	11,968
Property costs	-	13,832	13,832
Office costs	-	12,962	12,962
Other administrative expenditure	4,921	39,330	44,251
Total Expenditure	26,521	656,569	683,090
Net income / (expenditure) for year	22,473	1,768	24,241
Net transfers	969	(969)	-
Net movement in funds	23,442	799	24,241
Funds brought forward	204,628	64,683	269,311
Funds carried forward	228,070	65,482	293,552

Care for Carers

Notes to the Accounts (continued)

16 Analysis of Net Assets Between Funds - prior year

	Restricted Funds	Unrestricted Funds		Total Funds 2024
	£	Fixed Assets	General	£
	£	£	£	£
Tangible Fixed Assets	-	10,455	-	10,455
Debtors	15,292	-	-	15,292
Cash at bank & in hand	70,620	-	217,615	288,235
(Less) Creditors	(20,430)	-	-	(20,430)
Net Assets at 31 March 2023	65,482	10,455	217,615	293,552