

ST MARYS CARE CENTRE

England & Wales · Charity number 1000849

Details

Status Registered

Legal form Charitable company

Company number [02516554](#)

Registered 1990-11-12

Register [View on the Charity Commission register](#)

Contact

Address Hillingden Avenue
Halewood
Liverpool
L26 9TY

Phone 01514864873

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Activities

Objects: A) PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION PHYSICAL EDUCATION OR OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF ALL FOR WHOM SUCH FACILITIES ARE PRIMARILY INTENDED BEING PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH AGE INFIRMITY OR DISABLEMENT POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES B) TO PROMOTE THE WELFARE OF THE AGED WITHIN THE PARISH OF HALEWOOD IN ANY MANNER WHICH IS NOW OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE

Activities: We provide day care to older people. We provide transport to and from the centre, a three course lunch and a range of stimulating activities. We actively promote activities designed to increase and support healthy lifestyles and a sense of well-being. We support and host a number of community groups and events. Our area of operation is primarily Halewood but also includes the borough of Knowsley

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** PARISH OF HALEWOOD AND SURROUNDING DISTRICT
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£161,909	£185,179	-	-
2024-03-31	£173,910	£167,667	-	-
2023-03-31	£171,620	£162,330	-	-
2022-03-31	£162,664	£167,997	-	-
2021-03-31	£168,723	£147,974	-	-

Trustees

Name	Role	Appointed
CHRISTINE GIBBINS		2017-07-03
GEORGINA McQUEEN		2017-05-18

ST MARYS CARE CENTRE

England & Wales - Charity number 1000849

Accounts

Charity registration number 1000849

Company registration number 02516554 (England and Wales)

ST MARY'S CARE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ST MARY'S CARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Georgina McQueen Christine Gibbins Jennifer Hargreaves
Charity number	1000849
Company number	02516554
Principal address	Hillingden Avenue Halewood Liverpool L26 9TY
Registered office	Hillingden Avenue Halewood Liverpool
Independent Examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG
Bankers	TSB Bank Plc Charlotte Row 53 Great Charlotte Street Liverpool L1 1QY
Solicitors	Addleshaw Sons & Latham Manchester

ST MARY'S CARE CENTRE

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ST MARY'S CARE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

St Mary's Care Centre is guided by both local and national policy. At a national level care for older people is steered by "Putting People First" and "Living Well with Dementia". St Mary's is committed to providing quality day care to older people in the community with an emphasis on health and wellbeing.

In planning the Centre's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit at trustees meetings.

The Centre works in co-operation with commissioners and social services to ensure that people who need the service the most have priority. Funding limits those the Centre can help, but those given assistance have access to armchair exercise classes, complementary therapies, reminiscence projects, sign-a-longs, gardening, games, baking, interactive quizzes, crafts, days out and healthy two course lunches.

The Centre acknowledges the difficulties that older people have in accessing health care and other necessary services and aims to alleviate these inequalities, including providing access to district nurses.

Other aims of the Centre are:

- To provide opportunities for rehabilitation and associated therapies to the elderly and enable individuals to access health services dependant on their needs.
- To support the development and implementation of a health and well being strategy
- To provide training to staff and volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Centre has a new mini-bus which has been adapted to enable easy access for service users of all physical abilities, it was purchased in August 2025.

The Centre has a dedicated staff team and volunteers and the trustees would like to take this opportunity to thank all of the team as without them the Centre could not provide the quality care and respite they currently do.

The organisation plans to continue to provide day care in the future. In a report one of the strengths of the centre was "strong effective management which has resulted in a good atmosphere, happy staff and customers". As well as developing a general business continuity plan, and as a consequence of the Covid 19 pandemic in 2020, St Mary's have also developed both a Covid continuity plan and a Covid risk assessment policy.

The Centre plans on continuing to provide an array of activities for clients throughout the year. We work to advertise the Centre in the wider community with a view to increasing client numbers and we look forward to welcoming new clients.

ST MARY'S CARE CENTRE

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

Achievements and performance

The Centre is recognised for its diverse and creative approach to care provision within a homely and welcoming setting and is a much valued resource within the community.

We pride ourselves on the quality of service which maintains and enriches the clients quality of life.

All staff are DBS checked and are regularly trained in mandatory standards. We are signed up the social care commitment with skills for care.

This is a promise made by staff who work at St Mary's to give the best support and care they can to all clients at the centre.

Clients are able to access a variety of different activities Monday to Friday.

Financial review

The Centre had an overall deficit for the year of £26,360. The principal source of funding in the year is £157,970 from Knowsley Borough Council

All of the funds at 31 March 2025 were unrestricted.

The trustees aim to have sufficient unrestricted reserves to cover six months of ordinary expenditure which is approximately £90,000 (based on a normal year's expenditure). At 31 March 2025 there was sufficient unrestricted reserves to cover this amount of normal expenditure including £111,421 of designated reserves, the details of which are in note 15 in the notes to the accounts.

The local authority has agreed to provide grant funding to cover running expenses on an annual basis but this is only sufficient to cover the Centre's core salaries and expenses and will not contribute to reserves. The Centre, therefore, is continually exploring other avenues of obtaining funding.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a single organisation and a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Georgina McQueen

Harry Birch

(Retired 25 November 2024)

Christine Gibbins

Jennifer Hargreaves

ST MARY'S CARE CENTRE

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

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

As set out in the Articles of Association there must be between four and twenty directors, at least four of whom, classified as "A" directors, are nominated and removed by the Parochial Church Council of Halewood (HCC) (after consultation with Halewood St Mary's Church Council). The directors can also appoint a maximum of three co-opted members for a period to be specified by the Board and also any person who may be nominated as director by such other body or bodies as the Centre, in general meeting, may from time to time select.

The Trustees have assessed the operational and business risks to which the Centre is exposed, the major financial risk being the withdrawal of the grant funding from KMBC, and are satisfied that systems are in place to mitigate exposure to the those risks. Risk assessments are carried out in the centre daily by all trained members of staff. A training plan is produced every year to ensure all staff have the necessary mandatory training that is required by Knowsley Council. There are two registered managers on site.

The Centre has an active management board comprising of volunteers from local business, statutory bodies, charities, church representatives, voluntary sector and the community. Trustees are appointed through HCC.

The Centre is currently in the process of reviewing the constitution to include policies and procedures for induction and training of new trustees.

The directors of the company are also charity trustees' for the purposes of charity law and under the company's articles are also known as members of the Management Committee. Under the requirements of the memorandum and articles of association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected. All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The committee members meet quarterly and are responsible for the strategic direction and the policy of the Centre. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the chairperson, manager and deputy manager. The chairperson is responsible for ensuring that the Centre delivers the services specified and that key performance indicators are met. The manager has responsibility for the day to day operational management of the Centre, individual's supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice

The trustees' report was approved by the Board of Trustees.

Georgina McQueen

Chair

Dated: 6 October 2025

ST MARY'S CARE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S CARE CENTRE

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of St Mary's Care Centre for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Susan Buckley
SBA Accounting Limited

Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 6 October 2025

ST MARY'S CARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	750	600
Charitable activities	4	157,970	157,970
Other trading activities	5	3,189	3,295
		<hr/>	<hr/>
Total income		161,909	161,865
		<hr/>	<hr/>
Expenditure on:			
Raising funds	6	3,598	6,562
Charitable activities	7	181,581	173,910
		<hr/>	<hr/>
Total expenditure		185,179	180,472
		<hr/>	<hr/>
Net expenditure and movement in funds		(23,270)	(18,607)
Reconciliation of funds:			
Fund balances at 1 April 2024		139,549	158,156
		<hr/>	<hr/>
Fund balances at 31 March 2025		116,279	139,549
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST MARY'S CARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,759		2,164
Current assets					
Debtors	13	1,520		2,992	
Cash at bank and in hand		124,318		141,773	
		<u>125,838</u>		<u>144,765</u>	
Creditors: amounts falling due within one year	14	11,318		7,380	
		<u>11,318</u>		<u>7,380</u>	
Net current assets			114,520		137,385
Total assets less current liabilities			<u>116,279</u>		<u>139,549</u>
The funds of the charity					
Unrestricted funds	15		116,279		139,549
			<u>116,279</u>		<u>139,549</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 6 October 2025

Georgina McQueen
Trustee

Christine Gibbins
Trustee

Company registration number 02516554 (England and Wales)

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

St Mary's Care Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Hillingden Avenue, Halewood, Liverpool.

1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Costs are capitalised on an accrued basis. Revenue costs are written off as incurred, to the extent that they are not covered by grant funding.

The Special Building Reserve Fund was established to record funds raised in respect of the building extension project.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property improvements	5% on cost
Plant and machinery	20% on cost
Minibus	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	750	600

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants receivable for charitable activities		
Knowsley Borough Council grant	157,970	157,970
	<u>157,970</u>	<u>157,970</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lunches and sundry income	3,189	3,295
	<u>3,189</u>	<u>3,295</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Other trading activities	3,598	6,562
	<u>3,598</u>	<u>6,562</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Direct charitable expenditure 2025 £	Direct charitable expenditure 2024 £
Staff costs	136,225	132,206
Depreciation and impairment	405	1,095
Rent and services	14,136	12,918
Insurance	2,228	2,019
Repairs and maintenance	765	1,917
Cleaning and premises maintenance	3,522	2,923
Printing, postage stationery and advertising	1,688	1,662
Telephone	1,820	2,722
Motor and travelling expenses	8,593	3,987
Bank charges	127	131
Sundries	1,310	2,621
Client services	3,150	3,111
Training costs	-	579
Subscriptions	3,632	2,196
	<u>177,601</u>	<u>170,087</u>
Share of governance costs (see note 8)	3,980	3,823
	<u>181,581</u>	<u>173,910</u>

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	3,980	3,823
	<u>3,980</u>	<u>3,823</u>
Analysed between:		
Charitable activities	<u>3,980</u>	<u>3,823</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

Number of employees

The average monthly number employees during the year was:

	2025 Number	2024 Number
Direct charitable activities	5	5

Employment costs

	2025 £	2024 £
Wages and salaries	128,196	124,699
Social security costs	6,415	5,932
Other pension costs	1,614	1,575
	<u>136,225</u>	<u>132,206</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Property improvements £	Plant and machinery £	Minibus £	Total £
Cost				
At 1 April 2024	236,864	128,567	19,643	385,074
At 31 March 2025	<u>236,864</u>	<u>128,567</u>	<u>19,643</u>	<u>385,074</u>
Depreciation and impairment				
At 1 April 2024	234,991	128,277	19,642	382,910
Depreciation charged in the year	144	261	-	405
At 31 March 2025	<u>235,135</u>	<u>128,538</u>	<u>19,642</u>	<u>383,315</u>
Carrying amount				
At 31 March 2025	<u>1,729</u>	<u>29</u>	<u>1</u>	<u>1,759</u>
At 31 March 2024	<u>1,873</u>	<u>290</u>	<u>1</u>	<u>2,164</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,520	2,992
	<u>1,520</u>	<u>2,992</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	5,088	2,552
Other creditors	1,366	60
Accruals and deferred income	4,864	4,768
	<u>11,318</u>	<u>7,380</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Fixed asset fund	1,093	-	-	-	1,093
Major minibus repairs	675	-	-	-	675
General funds	137,781	161,909	(185,179)	-	114,511
	<u>139,549</u>	<u>161,909</u>	<u>(185,179)</u>	<u>-</u>	<u>116,279</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Fixed asset fund	3,257	-	(1,093)	-	2,164
Staff reserve	50,287	-	-	8,408	58,695
Property maintenance	2,050	-	-	-	2,050
Client services	4,090	-	-	-	4,090
Major minibus repairs	1,338	-	(675)	-	663
General funds	97,134	161,865	(178,704)	(8,408)	71,887
	<u>158,156</u>	<u>161,865</u>	<u>(180,472)</u>	<u>-</u>	<u>139,549</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

(Continued)

The designated funds represents the following:

The fixed assets fund holds the value of those assets which are deemed to be unrestricted

The staff reserve represents a redundancy reserve.

The property maintenance reserve represents the approximate cost of renewing flooring etc which need replacing.

The client services reserve the cost of activities for clients.

The major minibus repairs fund is the approximate cost of ongoing repairs to the minibus.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fund balances at 31 March 2025 are represented by:		
Tangible assets	1,759	2,164
Current assets/(liabilities)	114,520	137,385
	<u>116,279</u>	<u>139,549</u>

Of the unrestricted funds £1,759 has been designated to a fixed asset fund and represents the value of the unrestricted fixed assets held by the Centre.

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

ST MARY'S CARE CENTRE

SUMMARY INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	31 March 2025 £		31 March 2024 £
Income receivable	161,909		161,865
Expenditure			
Rent & rates	14,136	12,918	
Insurance	2,228	2,019	
Repairs and maintenance	765	1,917	
Cleaning and premises	3,522	2,923	
Printing, postage and stationery	1,688	1,662	
Telephone	1,820	2,722	
Travelling expenses	8,593	3,987	
Sundry expenses	1,310	2,621	
Client activities	3,150	3,111	
Trading costs	3,598	6,562	
Social security	6,415	5,932	
Staff wages	128,196	124,699	
Staff pension costs	1,614	1,575	
Training	-	579	
Legal and professional	794	733	
Accountancy fees	3,186	3,090	
Subscriptions	3,632	2,196	
Bank charges	127	131	
Depreciation	405	1,095	
	<u>(185,179)</u>		<u>(180,472)</u>
	<u><u>(23,270)</u></u>		<u><u>(18,607)</u></u>

ST MARYS CARE CENTRE

England & Wales - Charity number 1000849

Accounts

Charity registration number 1000849

Company registration number 02516554 (England and Wales)

ST MARY'S CARE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ST MARY'S CARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Georgina McQueen Harry Birch Christine Gibbins Jennifer Hargreaves	(Appointed 18 October 2023)
Charity number	1000849	
Company number	02516554	
Principal address	Hillingden Avenue Halewood Liverpool L26 9TY	
Registered office	Hillingden Avenue Halewood Liverpool	
Independent Examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG	
Bankers	TSB Bank Plc Charlotte Row 53 Great Charlotte Street Liverpool L1 1QY	
Solicitors	Addleshaw Sons & Latham Manchester	

ST MARY'S CARE CENTRE

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ST MARY'S CARE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

St Mary's Care Centre is guided by both local and national policy. At a national level care for older people is steered by "Putting People First" and "Living Well with Dementia". St Mary's is committed to providing quality day care to older people in the community with an emphasis on health and wellbeing.

In planning the Centre's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit at trustees meetings.

The Centre works in co-operation with commissioners and social services to ensure that people who need the service the most have priority. Funding limits those the Centre can help, but those given assistance have access to armchair exercise classes, complementary therapies, reminiscence projects, sign-a-longs, gardening, games, baking, interactive quizzes, crafts, days out and healthy two course lunches.

The Centre acknowledges the difficulties that older people have in accessing health care and other necessary services and aims to alleviate these inequalities, including providing access to district nurses.

Other aims of the Centre are:

- To provide opportunities for rehabilitation and associated therapies to the elderly and enable individuals to access health services dependant on their needs.
- To support the development and implementation of a health and well being strategy
- To provide training to staff and volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Centre has a mini-bus which has been adapted to enable easy access for service users of all physical abilities.

The Centre has a dedicated staff team and volunteers and the trustees would like to take this opportunity to thank all of the team as without them the Centre could not provide the quality care and respite they currently do.

The organisation plans to continue to provide day care in the future. In a report one of the strengths of the centre was "strong effective management which has resulted in a good atmosphere, happy staff and customers". As well as developing a general business continuity plan, and as a consequence of the Covid 19 pandemic in 2020, St Mary's have also developed both a Covid continuity plan and a Covid risk assessment policy.

The Centre plans on continuing to provide an array of activities for clients throughout the year. We work to advertise the Centre in the wider community with a view to increasing client numbers and we look forward to welcoming new clients.

ST MARY'S CARE CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

The Centre is recognised for its diverse and creative approach to care provision within a homely and welcoming setting and is a much valued resource within the community.

We pride ourselves on the quality of service which maintains and enriches the clients quality of life.

All staff are DBS checked and are regularly trained in mandatory standards. We are signed up the social care commitment with skills for care.

This is a promise made by staff who work at St Mary's to give the best support and care they can to all clients at the centre.

Clients are able to access a variety of different activities Monday to Friday.

Financial review

The Centre had an overall deficit for the year of £18,607 The principal source of funding in the year is £157,970 from Knowsley Borough Council

All of the funds at 31 March 2024 were unrestricted.

The trustees aim to have sufficient unrestricted reserves to cover six months of ordinary expenditure which is approximately £90,000 (based on a normal year's expenditure). At 31 March 2024 there was sufficient unrestricted reserves to cover this amount of normal expenditure including £71,887 of designated reserves, the details of which are in note 15 in the notes to the accounts.

The local authority has agreed to provide grant funding to cover running expenses on an annual basis but this is only sufficient to cover the Centre's core salaries and expenses and will not contribute to reserves. The Centre, therefore, is continually exploring other avenues of obtaining funding.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a single organisation and a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Georgina McQueen

Harry Birch

Christine Gibbins

Jennifer Hargreaves

(Appointed 18 October 2023)

ST MARY'S CARE CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

As set out in the Articles of Association there must be between four and twenty directors, at least four of whom, classified as "A" directors, are nominated and removed by the Parochial Church Council of Halewood (HCC) (after consultation with Halewood St Mary's Church Council). The directors can also appoint a maximum of three co-opted members for a period to be specified by the Board and also any person who may be nominated as director by such other body or bodies as the Centre, in general meeting, may from time to time select.

The Trustees have assessed the operational and business risks to which the Centre is exposed, the major financial risk being the withdrawal of the grant funding from KMBC, and are satisfied that systems are in place to mitigate exposure to the those risks. Risk assessments are carried out in the centre daily by all trained members of staff. A training plan is produced every year to ensure all staff have the necessary mandatory training that is required by Knowsley Council. There are two registered managers on site.

The Centre has an active management board comprising of volunteers from local business, statutory bodies, charities, church representatives, voluntary sector and the community. Trustees are appointed through HCC.

The Centre is currently in the process of reviewing the constitution to include policies and procedures for induction and training of new trustees.

The directors of the company are also charity trustees' for the purposes of charity law and under the company's articles are also known as members of the Management Committee. Under the requirements of the memorandum and articles of association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected. All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The committee members meet quarterly and are responsible for the strategic direction and the policy of the Centre. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the chairperson, manager and deputy manager. The chairperson is responsible for ensuring that the Centre delivers the services specified and that key performance indicators are met. The manager has responsibility for the day to day operational management of the Centre, individual's supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice

The trustees' report was approved by the Board of Trustees.

Georgina McQueen

Chair

Dated: 25 November 2024

ST MARY'S CARE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S CARE CENTRE

I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of St Mary's Care Centre for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Susan Buckley
SBA Accounting Limited

Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 25 November 2024

ST MARY'S CARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	600	400
Charitable activities	4	157,970	157,970
Other trading activities	5	3,295	2,470
		<hr/>	<hr/>
Total income		161,865	160,840
		<hr/>	<hr/>
Expenditure on:			
Raising funds	6	6,562	7,111
Charitable activities	7	173,910	171,620
		<hr/>	<hr/>
Total expenditure		180,472	178,731
		<hr/>	<hr/>
Net expenditure and movement in funds		(18,607)	(17,891)
Reconciliation of funds:			
Fund balances at 1 April 2023		158,156	176,047
		<hr/>	<hr/>
Fund balances at 31 March 2024		139,549	158,156
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST MARY'S CARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		2,164		3,259
Current assets					
Debtors	13	2,992		3,086	
Cash at bank and in hand		141,773		156,819	
		<u>144,765</u>		<u>159,905</u>	
Creditors: amounts falling due within one year	14	<u>7,380</u>		<u>5,008</u>	
Net current assets			137,385		154,897
Total assets less current liabilities			<u>139,549</u>		<u>158,156</u>
The funds of the charity					
Unrestricted funds	15		139,549		158,156
			<u>139,549</u>		<u>158,156</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 25 November 2024

Georgina McQueen
Trustee

Christine Gibbins
Trustee

Company registration number 02516554 (England and Wales)

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

St Mary's Care Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Hillingden Avenue, Halewood, Liverpool.

1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 March 2024 are the first financial statements of St Mary's Care Centre prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2022. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102..

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Costs are capitalised on an accrued basis. Revenue costs are written off as incurred, to the extent that they are not covered by grant funding.

The Special Building Reserve Fund was established to record funds raised in respect of the building extension project.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property improvements	5% on cost
Plant and machinery	20% on cost
Minibus	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	600	400

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Grants receivable for charitable activities		
Knowsley Borough Council grant	157,970	157,970
	<u>157,970</u>	<u>157,970</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Lunches and sundry income	3,295	2,470
	<u>3,295</u>	<u>2,470</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Other trading activities	6,562	7,111
	<u>6,562</u>	<u>7,111</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	Direct charitable expenditure 2024 £	Direct charitable expenditure 2023 £
Staff costs	132,206	126,770
Depreciation and impairment	1,095	1,097
Rent and services	12,918	12,729
Insurance	2,019	1,910
Repairs and maintenance	1,917	3,941
Cleaning and premises maintenance	2,923	2,913
Printing, postage stationery and advertising	1,662	2,864
Telephone	2,722	3,375
Motor and travelling expenses	3,987	4,422
Bank charges	131	130
Sundries	2,621	3,649
Client services	3,111	2,554
Training costs	579	593
Subscriptions	2,196	720
	<u>170,087</u>	<u>167,667</u>
Share of governance costs (see note 8)	3,823	3,953
	<u>173,910</u>	<u>171,620</u>

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	3,823	3,953
	<u>3,823</u>	<u>3,953</u>
Analysed between:		
Charitable activities	<u>3,823</u>	<u>3,953</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

Number of employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
Direct charitable activities	5	5

Employment costs

	2024 £	2023 £
Wages and salaries	124,699	118,952
Social security costs	5,932	6,349
Other pension costs	1,575	1,469
	<u>132,206</u>	<u>126,770</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Property improvements £	Plant and machinery £	Minibus £	Total £
Cost				
At 1 April 2023	236,864	128,567	19,643	385,074
At 31 March 2024	<u>236,864</u>	<u>128,567</u>	<u>19,643</u>	<u>385,074</u>
Depreciation and impairment				
At 1 April 2023	234,847	127,326	19,642	381,815
Depreciation charged in the year	144	951	-	1,095
At 31 March 2024	<u>234,991</u>	<u>128,277</u>	<u>19,642</u>	<u>382,910</u>
Carrying amount				
At 31 March 2024	<u>1,873</u>	<u>290</u>	<u>1</u>	<u>2,164</u>
At 31 March 2023	<u>2,017</u>	<u>1,241</u>	<u>1</u>	<u>3,259</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	-	691
Prepayments and accrued income	2,992	2,395
	<u>2,992</u>	<u>3,086</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,552	-
Other creditors	60	240
Accruals and deferred income	4,768	4,768
	<u>7,380</u>	<u>5,008</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Fixed asset fund	3,257	-	(1,093)	-	2,164
Staff reserve	50,287	-	-	8,408	58,695
Property maintenance	2,050	-	-	-	2,050
Client services	4,090	-	-	-	4,090
Major minibus repairs	1,338	-	(675)	-	663
General funds	97,134	161,865	(178,704)	(8,408)	71,887
	<u>158,156</u>	<u>161,865</u>	<u>(180,472)</u>	<u>-</u>	<u>139,549</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Unrestricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Fixed asset fund	1,498	-	-	1,759	3,257
Staff reserve	42,659	-	-	7,628	50,287
Property maintenance	5,000	-	(2,950)	-	2,050
Client services	4,090	-	-	-	4,090
Major minibus repairs	1,947	-	(609)	-	1,338
General funds	120,853	160,840	(175,172)	(9,387)	97,134
	<u>176,047</u>	<u>160,840</u>	<u>(178,731)</u>	<u>-</u>	<u>158,156</u>

The designated funds represents the following:

The fixed assets fund holds the value of those assets which are deemed to be unrestricted

The staff reserve represents a redundancy reserve.

The property maintenance reserve represents the approximate cost of renewing flooring etc which need replacing.

The client services reserve the cost of activities for clients.

The major minibus repairs fund is the approximate cost of ongoing repairs to the minibus.

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fund balances at 31 March 2024 are represented by:		
Tangible assets	2,164	3,259
Current assets/(liabilities)	137,385	154,897
	<u>139,549</u>	<u>158,156</u>

Of the unrestricted funds £2,164 has been designated to a fixed asset fund and represents the value of the unrestricted fixed assets held by the Centre.

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ST MARY'S CARE CENTRE

SUMMARY INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	31 March 2024 £	31 March 2023 £
Income receivable	161,865	160,840
Expenditure		
Rent & rates	12,918	12,729
Insurance	2,019	1,910
Repairs and maintenance	1,917	3,941
Cleaning and premises	2,923	2,913
Printing, postage and stationery	1,662	2,864
Telephone	2,722	3,375
Travelling expenses	3,987	4,422
Sundry expenses	2,621	3,649
Client activities	3,111	2,554
Trading costs	6,562	7,111
Social security	5,932	6,349
Staff wages	124,699	118,952
Staff pension costs	1,575	1,469
Training	579	593
Legal and professional	733	953
Accountancy fees	3,090	3,000
Subscriptions	2,196	720
Bank charges	131	130
Depreciation	1,095	1,097
	<u>(180,472)</u>	<u>(178,731)</u>
	<u><u>(18,607)</u></u>	<u><u>(17,891)</u></u>

ST MARYS CARE CENTRE

England & Wales - Charity number 1000849

Accounts

Charity registration number 1000849

Company registration number 02516554 (England and Wales)

ST MARY'S CARE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ST MARY'S CARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Georgina McQueen Harry Birch Christine Gibbins
Charity number	1000849
Company number	02516554
Principal address	Hillingden Avenue Halewood Liverpool L26 9TY
Registered office	Hillingden Avenue Halewood Liverpool
Independent Examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG
Bankers	TSB Bank Plc Charlotte Row 53 Great Charlotte Street Liverpool L1 1QY
Solicitors	Addleshaw Sons & Latham Manchester

ST MARY'S CARE CENTRE

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ST MARY'S CARE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

St Mary's Care Centre is guided by both local and national policy. At a national level care for older people is steered by "Putting People First" and "Living Well with Dementia". St Mary's is committed to providing quality day care to older people in the community with an emphasis on health and wellbeing.

In planning the Centre's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit at trustees meetings.

The Centre works in co-operation with commissioners and social services to ensure that people who need the service the most have priority. Funding limits those the Centre can help, but those given assistance have access to armchair exercise classes, complementary therapies, reminiscence projects, sign-a-longs, gardening, games, baking, interactive quizzes, crafts, days out and healthy two course lunches.

The Centre acknowledges the difficulties that older people have in accessing health care and other necessary services and aims to alleviate these inequalities, including providing access to district nurses.

Other aims of the Centre are:

- To provide opportunities for rehabilitation and associated therapies to the elderly and enable individuals to access health services dependant on their needs.
- To support the development and implementation of a health and well being strategy
- To provide training to staff and volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Centre has a mini-bus which has been adapted to enable easy access for service users of all physical abilities.

The Centre has a dedicated staff team and volunteers and the trustees would like to take this opportunity to thank all of the team as without them the Centre could not provide the quality care and respite they currently do.

The organisation plans to continue to provide day care in the future. In a report one of the strengths of the centre was "strong effective management which has resulted in a good atmosphere, happy staff and customers". As well as developing a general business continuity plan, and as a consequence of the Covid 19 pandemic in 2020, St Mary's have also developed both a Covid continuity plan and a Covid risk assessment policy.

The Centre plans on continuing to provide an array of activities for clients throughout the year. We work to advertise the Centre in the wider community with a view to increasing client numbers and we look forward to welcoming new clients.

ST MARY'S CARE CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

The Centre is recognised for its diverse and creative approach to care provision within a homely and welcoming setting and is a much valued resource within the community.

We pride ourselves on the quality of service which maintains and enriches the clients quality of life.

All staff are DBS checked and are regularly trained in mandatory standards. We are signed up the social care commitment with skills for care.

This is a promise made by staff who work at St Mary's to give the best support and care they can to all clients at the centre.

Clients are able to access a variety of different activities Monday to Friday.

Financial review

The Centre had an overall deficit for the year of £17,891 The principal source of funding in the year is £157,970 from Knowsley Borough Council

All of the funds at 31 March 2023 were unrestricted.

The trustees aim to have sufficient unrestricted reserves to cover six months of ordinary expenditure which is approximately £90,000 (based on a normal year's expenditure). At 31 March 2023 there was sufficient unrestricted reserves to cover this amount of normal expenditure. There is also £61,022 of designated reserves, the details of which are in note 14 in the notes to the accounts.

The local authority has agreed to provide grant funding to cover running expenses on an annual basis but this is only sufficient to cover the Centre's core salaries and expenses and will not contribute to reserves. The Centre, therefore, is continually exploring other avenues of obtaining funding.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a single organisation and a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Georgina McQueen

Harry Birch

Pamela Goulding

(Resigned 17 July 2022)

Christine Gibbins

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

As set out in the Articles of Association there must be between four and twenty directors, at least four of whom, classified as "A" directors, are nominated and removed by the Parochial Church Council of Halewood (HCC) (after consultation with Halewood St Mary's Church Council). The directors can also appoint a maximum of three co-opted members for a period to be specified by the Board and also any person who may be nominated as director by such other body or bodies as the Centre, in general meeting, may from time to time select.

The Trustees have assessed the operational and business risks to which the Centre is exposed, the major financial risk being the withdrawal of the grant funding from KMBC, and are satisfied that systems are in place to mitigate exposure to the those risks. Risk assessments are carried out in the centre daily by all trained members of staff. A training plan is produced every year to ensure all staff have the necessary mandatory training that is required by Knowsley Council. There are two registered managers on site.

ST MARY'S CARE CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2023*

The Centre has an active management board comprising of volunteers from local business, statutory bodies, charities, church representatives, voluntary sector and the community. Trustees are appointed through HCC.

The Centre is currently in the process of reviewing the constitution to include policies and procedures for induction and training of new trustees.

The directors of the company are also charity trustees' for the purposes of charity law and under the company's articles are also known as members of the Management Committee. Under the requirements of the memorandum and articles of association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected. All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The committee members meet quarterly and are responsible for the strategic direction and the policy of the Centre. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the chairperson, manager and deputy manager. The chairperson is responsible for ensuring that the Centre delivers the services specified and that key performance indicators are met. The manager has responsibility for the day to day operational management of the Centre, individual's supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice

The trustees' report was approved by the Board of Trustees.

Georgina McQueen

Chair

Dated: 17 October 2023

ST MARY'S CARE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S CARE CENTRE

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of St Mary's Care Centre for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Susan Buckley
SBA Accounting Limited

Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 17 October 2023

ST MARY'S CARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
Income from:			
Donations and legacies	3	400	2,700
Activities in furtherance of the charity's activities	4	157,970	157,970
Activities for generating funds	5	2,470	1,994
		<hr/>	<hr/>
Total income		160,840	162,664
		<hr/>	<hr/>
Expenditure on:			
Raising funds	6	7,111	5,667
		<hr/>	<hr/>
Charitable activities	7	171,620	162,330
		<hr/>	<hr/>
Total expenditure		178,731	167,997
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(17,891)	(5,333)
Fund balances at 1 April 2022		176,047	181,380
		<hr/>	<hr/>
Fund balances at 31 March 2023		158,156	176,047
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ST MARY'S CARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		3,259		3,562
Current assets					
Debtors	12	3,086		2,347	
Cash at bank and in hand		156,819		174,800	
		<u>159,905</u>		<u>177,147</u>	
Creditors: amounts falling due within one year	13	<u>(5,008)</u>		<u>(4,662)</u>	
Net current assets			<u>154,897</u>		<u>172,485</u>
Total assets less current liabilities			<u>158,156</u>		<u>176,047</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	14	61,022		55,194	
General unrestricted funds		<u>97,134</u>		<u>120,853</u>	
			<u>158,156</u>		<u>176,047</u>
			<u>158,156</u>		<u>176,047</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 17 October 2023

Georgina McQueen
Trustee

Harry Birch
Trustee

Company registration number 02516554

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

St Mary's Care Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Hillingden Avenue, Halewood, Liverpool.

1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Costs are capitalised on an accrued basis. Revenue costs are written off as incurred, to the extent that they are not covered by grant funding.

The Special Building Reserve Fund was established to record funds raised in respect of the building extension project.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property improvements	5% on cost
Plant and machinery	20% on cost
Minibus	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	400	2,700

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Activities in furtherance of the charity's activities

	Grants receivable for charitable activities 2023 £	Grants receivable for charitable activities 2022 £
Knowsley Borough Council grant	157,970	157,970

5 Activities for generating funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Lunches and sundry income	2,470	1,994

6 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Trading costs</u>		
Other trading activities	7,111	5,667
	7,111	5,667

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Direct charitable expenditure 2023 £	Direct charitable expenditure 2022 £
Staff costs	126,770	119,798
Depreciation and impairment	1,097	832
Rent and services	12,729	12,168
Insurance	1,910	2,182
Repairs and maintenance	3,941	7,583
Cleaning and premises maintenance	2,913	3,157
Printing, postage stationery and advertising	2,864	1,119
Telephone	3,375	3,225
Motor and travelling expenses	4,422	4,223
Bank charges	130	127
Sundries	3,649	2,673
Client services	2,554	1,303
Training costs	593	27
Charitable expenditure heading 13	720	-
	<u>167,667</u>	<u>158,417</u>
Share of governance costs (see note 8)	3,953	3,913
	<u>171,620</u>	<u>162,330</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	3,000	3,000	3,180
Legal and professional	-	953	953	733
	<u>-</u>	<u>3,953</u>	<u>3,953</u>	<u>3,913</u>
Analysed between				
Charitable activities	<u>-</u>	<u>3,953</u>	<u>3,953</u>	<u>3,913</u>

Accountancy costs includes £500 payable in respect of the independent examiner's fee.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

Number of employees

The average monthly number employees during the year was:5

	2023	2022
	Number	Number
Direct charitable activities	5	5
	<u>5</u>	<u>5</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	118,952	112,950
Social security costs	6,349	5,486
Other pension costs	1,469	1,362
	<u>126,770</u>	<u>119,798</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Property improvements	Plant and machinery	Minibus	Total
	£	£	£	£
Cost				
At 1 April 2022	236,864	127,773	19,643	384,280
Additions	-	794	-	794
	<u>236,864</u>	<u>128,567</u>	<u>19,643</u>	<u>385,074</u>
At 31 March 2023	236,864	128,567	19,643	385,074
	<u>236,864</u>	<u>128,567</u>	<u>19,643</u>	<u>385,074</u>
Depreciation and impairment				
At 1 April 2022	234,703	126,373	19,642	380,718
Depreciation charged in the year	144	953	-	1,097
	<u>234,847</u>	<u>127,326</u>	<u>19,642</u>	<u>381,815</u>
At 31 March 2023	234,847	127,326	19,642	381,815
	<u>234,847</u>	<u>127,326</u>	<u>19,642</u>	<u>381,815</u>
Carrying amount				
At 31 March 2023	2,017	1,241	1	3,259
	<u>2,017</u>	<u>1,241</u>	<u>1</u>	<u>3,259</u>
At 31 March 2022	2,161	1,400	1	3,562
	<u>2,161</u>	<u>1,400</u>	<u>1</u>	<u>3,562</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	691	1,407
Prepayments and accrued income	2,395	940
	<u>3,086</u>	<u>2,347</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	240	60
Accruals and deferred income	4,768	4,602
	<u>5,008</u>	<u>4,662</u>

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Fixed asset fund	2,330	(832)	-	1,498	-	1,759	3,257
Staff reserve	38,464	-	4,195	42,659	-	7,628	50,287
Property maintenance	12,000	(7,000)	-	5,000	(2,950)	-	2,050
Client services	7,937	(3,847)	-	4,090	-	-	4,090
Major minibus repairs	1,947	-	-	1,947	(609)	-	1,338
	<u>62,678</u>	<u>(11,679)</u>	<u>4,195</u>	<u>55,194</u>	<u>(3,559)</u>	<u>9,387</u>	<u>61,022</u>

The designated funds represents the following:

The fixed assets fund holds the value of those assets which are deemed to be unrestricted

The staff reserve represents a redundancy reserve.

The property maintenance reserve represents the approximate cost of renewing flooring etc which need replacing.

The client services reserve the cost of activities for clients.

The major minibus repairs fund is the approximate cost of ongoing repairs to the minibus.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fund balances at 31 March 2023 are represented by:		
Tangible assets	3,259	3,562
Current assets/(liabilities)	154,897	172,485
	<u>158,156</u>	<u>176,047</u>

Of the unrestricted funds £3,257 has been designated to a fixed asset fund and represents the value of the unrestricted fixed assets held by the Centre.

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ST MARY'S CARE CENTRE

SUMMARY INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	31 March 2023 £	31 March 2022 £
Income receivable	160,840	162,664
Expenditure		
Rent & rates	12,729	12,168
Insurance	1,910	2,182
Repairs and maintenance	3,941	7,583
Cleaning and premises	2,913	3,157
Printing, postage and stationery	2,864	1,119
Telephone	3,375	3,225
Travelling expenses	4,422	4,223
Sundry expenses	3,649	2,673
Client activities	2,554	1,303
Trading costs	7,111	5,667
Social security	6,349	5,486
Staff wages	118,952	112,950
Staff pension costs	1,469	1,362
Training	593	27
Legal and professional	953	733
Accountancy fees	3,000	3,180
Subscriptions	720	-
Bank charges	130	127
Depreciation	1,097	832
	<u>(178,731)</u>	<u>(167,997)</u>
	<u><u>(17,891)</u></u>	<u><u>(5,333)</u></u>

ST MARYS CARE CENTRE

England & Wales - Charity number 1000849

Accounts

Charity Registration No. 1000849

Company Registration No. 02516554 (England and Wales)

ST MARY'S CARE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ST MARY'S CARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Georgina McQueen Harry Birch Christine Gibbins
Charity number	1000849
Company number	02516554
Principal address	Hillingden Avenue Halewood Liverpool L26 9TY
Registered office	Hillingden Avenue Halewood Liverpool
Independent Examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG
Bankers	TSB Bank Plc Charlotte Row 53 Great Charlotte Street Liverpool L1 1QY
Solicitors	Addleshaw Sons & Latham Manchester

ST MARY'S CARE CENTRE

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ST MARY'S CARE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

St Mary's Care Centre is guided by both local and national policy. At a national level care for older people is steered by "Putting People First" and "Living Well with Dementia". St Mary's is committed to providing quality day care to older people in the community with an emphasis on health and wellbeing.

In planning the Centre's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit at trustees meetings.

The Centre works in co-operation with commissioners and social services to ensure that people who need the service the most have priority. Funding limits those the Centre can help, but those given assistance have access to armchair exercise classes, complementary therapies and other activities including baking, interactive quizzes, crafts, days out and healthy two course lunches.

The Centre acknowledges the difficulties that older people have in accessing health care and other necessary services and aims to alleviate these inequalities, including providing access to district nurses.

Other aims of the Centre are:

- To provide opportunities for rehabilitation and associated therapies to the elderly and enable individuals to access health services dependant on their needs.
- To support the development and implementation of a health and well being strategy
- To provide training to staff and volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Centre has a mini-bus which has been adapted to enable easy access for service users of all physical abilities.

The Centre has a dedicated staff team and volunteers and the trustees would like to take this opportunity to thank all of the team as without them the Centre could not provide the quality care and respite they currently do.

The organisation plans to continue to provide day care in the future. In a report one of the strengths of the centre was "strong effective management which has resulted in a good atmosphere, happy staff and customers". As well as developing a general business continuity plan, and as a consequence of the Covid 19 pandemic in 2020, St Mary's have also developed both a Covid continuity plan and a Covid risk assessment policy.

The centre plans on continuing to provide an array of activities for clients throughout the year which will include day trips, baking, reminiscence, crafts etc. This year 2022 we are looking forward to welcoming new clients and a return to normality. We work to advertise the Centre in the wider community with a view to increasing client numbers.

ST MARY'S CARE CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

The Centre is recognised for its diverse and creative approach to care provision within a homely and welcoming setting and is a much valued resource within the community.

We pride ourselves on the quality of service which maintains and enriches the clients quality of life.

All staff are DBS checked and are regularly trained in mandatory standards. We are signed up the social care commitment with skills for care.

This is a promise made by staff who work at St Mary's to give the best support and care they can to all clients at the centre.

Clients are able to access a variety of different activities Monday to Friday.

Financial review

The Centre had an overall deficit for the year of £5,333 The principal source of funding in the year is £157,970 from Knowsley Borough Council

All of the funds at 31 March 2022 were unrestricted.

The trustees aim to have sufficient unrestricted reserves to cover six months of ordinary expenditure which is approximately £80,000 (based on a normal year's expenditure). At 31 March 2022 there was sufficient unrestricted reserves to cover this amount of normal expenditure. There is also £55,194 of designated reserves, the details of which are in note 14 in the notes to the accounts.

The local authority has agreed to provide grant funding to cover running expenses on an annual basis but this is only sufficient to cover the Centre's core salaries and expenses and will not contribute to reserves. The Centre, therefore, is continually exploring other avenues of obtaining funding.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a single organisation and a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Georgina McQueen

Harry Birch

Pamela Goulding

Christine Gibbins

(Resigned 17 July 2022)

ST MARY'S CARE CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

As set out in the Articles of Association there must be between four and twenty directors, at least four of whom, classified as "A" directors, are nominated and removed by the Parochial Church Council of Halewood (HCC) (after consultation with Halewood St Mary's Church Council). The directors can also appoint a maximum of three co-opted members for a period to be specified by the Board and also any person who may be nominated as director by such other body or bodies as the Centre, in general meeting, may from time to time select.

The Trustees have assessed the operational and business risks to which the Centre is exposed, the major financial risk being the withdrawal of the grant funding from KMBC, and are satisfied that systems are in place to mitigate exposure to the those risks. Risk assessments are carried out in the centre daily by all trained members of staff. A training plan is produced every year to ensure all staff have the necessary mandatory training that is required by Knowsley Council. There are two registered managers on site.

The Centre has an active management board comprising of volunteers from local business, statutory bodies, charities, church representatives, voluntary sector and the community. Trustees are appointed through HCC and town council.

The Centre is currently in the process of reviewing the constitution to include policies and procedures for induction and training of new trustees.

The directors of the company are also charity trustees' for the purposes of charity law and under the company's articles are also known as members of the Management Committee. Under the requirements of the memorandum and articles of association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected. All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The committee members meet quarterly and are responsible for the strategic direction and the policy of the Centre. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the chairperson, manager and deputy manager. The chairperson is responsible for ensuring that the Centre delivers the services specified and that key performance indicators are met. The manager has responsibility for the day to day operational management of the Centre, individual's supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice

Asset cover for funds

Note sets out an analysis of the assets attributable to the various funds and a description of the funds. These assets are sufficient to meet the Centres obligations on a fund by fund basis.

The trustees' report was approved by the Board of Trustees.

Harry Birch

Trustee

Dated: 26 July 2022

ST MARY'S CARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	3	2,700	200
Activities in furtherance of the charity's activities	4	157,970	167,970
Activities for generating funds	5	1,994	553
Total income		162,664	168,723
<u>Expenditure on:</u>			
Raising funds	6	5,667	344
Charitable activities	7	162,330	147,630
Total resources expended		167,997	147,974
Net (expenditure)/income for the year/ Net movement in funds		(5,333)	20,749
Fund balances at 1 April 2021		181,380	160,631
Fund balances at 31 March 2022		176,047	181,380

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ST MARY'S CARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		3,562		2,330
Current assets					
Debtors	12	2,347		1,588	
Cash at bank and in hand		174,800		180,860	
		<u>177,147</u>		<u>182,448</u>	
Creditors: amounts falling due within one year	13	<u>(4,662)</u>		<u>(3,398)</u>	
Net current assets			172,485		179,050
Total assets less current liabilities			<u>176,047</u>		<u>181,380</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	14	55,194		62,678	
General unrestricted funds		<u>120,853</u>		<u>118,702</u>	
			176,047		181,380
			<u>176,047</u>		<u>181,380</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

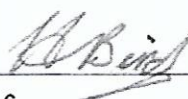
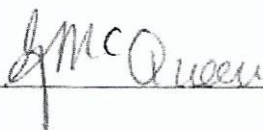
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 July 2022

Georgina McQueen
Trustee

Harry Birch
Trustee

Company Registration No. 02516554



ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

St Mary's Care Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Hillingden Avenue, Halewood, Liverpool.

1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Costs are capitalised on an accrued basis. Revenue costs are written off as incurred, to the extent that they are not covered by grant funding.

The Special Building Reserve Fund was established to record funds raised in respect of the building extension project.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property improvements	5% on cost
Plant and machinery	20% on cost
Minibus	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	2,700	200

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Activities in furtherance of the charity's activities

	Grants receivable for charitable activities 2022 £	Grants receivable for charitable activities 2021 £
Knowsley Borough Council grant	157,970	167,970

5 Activities for generating funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Lunches and raffles	1,994	553

6 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Trading costs</u>		
Other trading activities	5,667	344
	<u>5,667</u>	<u>344</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Direct charitable expenditure 2022 £	Direct charitable expenditure 2021 £
Staff costs	119,798	112,602
Depreciation and impairment	832	1,620
Rent and services	12,168	12,500
Insurance	2,182	2,159
Repairs and maintenance	7,583	409
Cleaning and premises maintenance	3,157	2,446
Printing, postage stationery and advertising	1,119	1,458
Telephone	3,225	3,013
Motor and travelling expenses	4,223	2,488
Bank charges	127	108
Sundries	2,673	3,203
Client services	1,303	90
Training costs	27	1,651
	<u>158,417</u>	<u>143,747</u>
Share of governance costs (see note 8)	3,913	3,883
	<u>162,330</u>	<u>147,630</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Accountancy	-	3,180	3,180	-	3,090	3,090
Legal and professional	-	733	733	-	793	793
	<u>-</u>	<u>3,913</u>	<u>3,913</u>	<u>-</u>	<u>3,883</u>	<u>3,883</u>
Analysed between						
Charitable activities	<u>-</u>	<u>3,913</u>	<u>3,913</u>	<u>-</u>	<u>3,883</u>	<u>3,883</u>

Accountancy costs includes £500 payable in respect of the independent examiner's fee.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

Number of employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
Direct charitable activities	5	5

Employment costs

	2022 £	2021 £
Wages and salaries	112,950	106,686
Social security costs	5,486	4,661
Other pension costs	1,362	1,255
	<u>119,798</u>	<u>112,602</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Property improvements £	Plant and machinery £	Minibus £	Total £
Cost				
At 1 April 2021	236,864	125,709	19,643	382,216
Additions	-	2,064	-	2,064
At 31 March 2022	<u>236,864</u>	<u>127,773</u>	<u>19,643</u>	<u>384,280</u>
Depreciation and impairment				
At 1 April 2021	234,559	125,685	19,642	379,886
Depreciation charged in the year	144	688	-	832
At 31 March 2022	<u>234,703</u>	<u>126,373</u>	<u>19,642</u>	<u>380,718</u>
Carrying amount				
At 31 March 2022	<u>2,161</u>	<u>1,400</u>	<u>1</u>	<u>3,562</u>
At 31 March 2021	<u>2,305</u>	<u>24</u>	<u>1</u>	<u>2,330</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors	2022	2021
Amounts falling due within one year:	£	£
Other debtors	1,407	1,407
Prepayments and accrued income	940	181
	<u>2,347</u>	<u>1,588</u>

13 Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	-	248
Other creditors	60	60
Accruals and deferred income	4,602	3,090
	<u>4,662</u>	<u>3,398</u>

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Fixed asset fund	3,950	(1,620)	-	2,330	(832)	-	1,498
Staff reserve	35,541	-	2,923	38,464	-	4,195	42,659
Property maintenance	5,871	-	6,129	12,000	(7,000)	-	5,000
Client services	8,099	(162)	-	7,937	(3,847)	-	4,090
Major minibus repairs	1,947	-	-	1,947	-	-	1,947
	<u>55,408</u>	<u>(1,782)</u>	<u>9,052</u>	<u>62,678</u>	<u>(11,679)</u>	<u>4,195</u>	<u>55,194</u>

The designated funds represents the following:

The fixed assets fund holds the value of those assets which are deemed to be unrestricted

The staff reserve represents a redundancy reserve.

The property maintenance reserve represents the approximate cost of renewing flooring etc which need replacing.

The client services reserve the cost of activities for clients.

The major minibus repairs fund is the approximate cost of ongoing repairs to the minibus.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2022***

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

ST MARY'S CARE CENTRE

SUMMARY INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	31 March 2022 £	31 March 2021 £
Income receivable	162,664	168,723
Expenditure		
Rent & rates	12,168	12,500
Insurance	2,182	2,159
Repairs and maintenance	7,583	409
Cleaning and premises	3,157	2,446
Printing, postage and stationery	1,119	1,458
Telephone	3,225	3,013
Travelling expenses	4,223	2,488
Sundry expenses	2,673	3,203
Client activities	1,303	90
Trading costs	5,667	344
Social security	5,486	4,661
Staff wages	112,950	106,686
Staff pension costs	1,362	1,255
Training	27	1,651
Legal and professional	733	793
Accountancy fees	3,180	3,090
Bank charges	127	108
Depreciation	832	1,620
	<u>(167,997)</u>	<u>(147,974)</u>
	<u>(5,333)</u>	<u>20,749</u>

ST MARY'S CARE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST MARY'S CARE CENTRE

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of St Mary's Care Centre for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

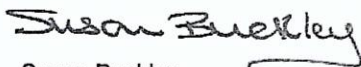
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Susan Buckley
SBA Accounting Limited

Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 26 July 2022

ST MARYS CARE CENTRE

England & Wales - Charity number 1000849

Accounts

Charity Registration No. 1000849

Company Registration No. 02516554 (England and Wales)

ST MARY'S CARE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ST MARY'S CARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Georgina McQueen Harry Birch Pamela Goulding Christine Gibbins
Charity number	1000849
Company number	02516554
Principal address	Hillingden Avenue Halewood Liverpool L26 9TY
Registered office	Hillingden Avenue Halewood Liverpool
Independent Examiner	Susan Buckley SBA Accounting Limited Gladstone House 2 Church Road Liverpool L15 9EG
Bankers	TSB Bank Plc Charlotte Row 53 Great Charlotte Street Liverpool L1 1QY
Solicitors	Addleshaw Sons & Latham Manchester

ST MARY'S CARE CENTRE

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Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 - 14

ST MARY'S CARE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

St Mary's Care Centre is guided by both local and national policy. At a national level care for older people is steered by "Putting People First" and "Living Well with Dementia". St Mary's is committed to providing quality day care to older people in the community with an emphasis on health and wellbeing.

In planning the Centre's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit at trustees meetings.

The Centre works in co-operation with commissioners and social services to ensure that people who need the service the most have priority. Funding limits those the Centre can help, but those given assistance have access to armchair exercise classes, complementary therapies and other activities including baking, interactive quizzes, crafts, days out and healthy two course lunches.

The Centre acknowledges the difficulties that older people have in accessing health care and other necessary services and aims to alleviate these inequalities, including providing access to district nurses.

Other aims of the Centre are:

- To provide opportunities for rehabilitation and associated therapies to the elderly and enable individuals to access health services dependant on their needs.
- To support the development and implementation of a health and well being strategy
- To provide training to staff and volunteers.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Centre has a mini-bus which has been adapted to enable easy access for service users of all physical abilities.

The Centre has a dedicated staff team and volunteers and the trustees would like to take this opportunity to thank all of the team as without them the Centre could not provide the quality care and respite they currently do.

ST MARY'S CARE CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The organisation plans to continue to provide day care in the future. In the report one of the strengths of the centre was "strong effective management which has resulted in a good atmosphere, happy staff and customers". As well as developing a general business continuity plan, and as a consequence of the Covid 19 pandemic in 2020, St Mary's have also developed both a Covid continuity plan and a Covid risk assessment policy.

The centre plans on continuing to provide an array of activities for clients throughout the year which will include day trips, baking, reminiscence, crafts etc. Due to the pandemic in 2020 the centre had to close and therefore we could not provide any day care. We re-opened in August and operated until November 2020 when another lockdown was announced. We then re-opened for clients just in time to provide them with Christmas lunches, activities and gifts. Another lockdown was announced in January 2021 and we were forced to close again until April 2021. The finances will reflect in these lockdowns as we were unable to operate as we usually do.

During the lockdowns we kept in touch with clients via telephone and made sure that everyone had what they needed. We also offered a shopping service and prescription pick-up if necessary. Clients received Easter eggs from the centre to keep morale up and hopefully this year may provide us with some normality.

Achievements and performance

The Centre is recognised for its diverse and creative approach to care provision within a homely and welcoming setting and is a much valued resource within the community.

We pride ourselves on the quality of service which maintains and enriches the clients quality of life.

All staff are DBS checked and are regularly trained in mandatory standards. We are signed up the social care commitment with skills for care.

This is a promise made by staff who work at St Mary's to give the best support and care they can to all clients at the centre.

Clients are able to access a variety of different activities Monday to Friday.

Financial review

The Centre has an overall surplus for the year of £20,749 The principal source of funding in the year is £157,970 from Knowsley Borough Council. A Coronavirus Grant of £10,000 has also been received to cover additional costs in relation to the pandemic.

All of the funds at 31 March 2021 were unrestricted.

The trustees aim to have sufficient unrestricted reserves to cover six months of ordinary expenditure which is approximately £80,000 (based on a normal year's expenditure). At 31 March 2021 there was sufficient unrestricted reserves to cover this amount of normal expenditure. There is also £56,549 of designated reserves, the details of which are in note 14 in the notes to the accounts.

The local authority has agreed to provide grant funding to cover running expenses on an annual basis but this is only sufficient to cover the Centre's core salaries and expenses and will not contribute to reserves. The Centre, therefore, is continually exploring other avenues of obtaining funding.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a single organisation and a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

ST MARY'S CARE CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Georgina McQueen

Harry Birch

Pamela Goulding

Christine Gibbins

Norman Hogg

(Retired 14 December 2020)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

As set out in the Articles of Association there must be between four and twenty directors, at least four of whom, classified as "A" directors, are nominated and removed by the Parochial Church Council of Halewood (HCC) (after consultation with Halewood St Mary's Church Council). The directors can also appoint a maximum of three co-opted members for a period to be specified by the Board and also any person who may be nominated as director by such other body or bodies as the Centre, in general meeting, may from time to time select.

The Trustees have assessed the operational and business risks to which the Centre is exposed, the major financial risk being the withdrawal of the grant funding from KMBC, and are satisfied that systems are in place to mitigate exposure to the those risks. Risk assessments are carried out in the centre daily by all trained members of staff. A training plan is produced every year to ensure all staff have the necessary mandatory training that is required by Knowsley Council. There are two registered managers on site.

The Centre has an active management board comprising of volunteers from local business, statutory bodies, charities, church representatives, voluntary sector and the community. Trustees are appointed through HCC and town council.

The Centre is currently in the process of reviewing the constitution to include policies and procedures for induction and training of new trustees.

The directors of the company are also charity trustees' for the purposes of charity law and under the company's articles are also known as members of the Management Committee. Under the requirements of the memorandum and articles of association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected. All members of the Management Committee give their time voluntarily and received no benefits from the charity.

The committee members meet quarterly and are responsible for the strategic direction and the policy of the Centre. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the chairperson, manager and deputy manager. The chairperson is responsible for ensuring that the Centre delivers the services specified and that key performance indicators are met. The manager has responsibility for the day to day operational management of the Centre, individual's supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice

Asset cover for funds

Note sets out an analysis of the assets attributable to the various funds and a description of the funds. These assets are sufficient to meet the Centres obligations on a fund by fund basis.

The trustees' report was approved by the Board of Trustees.

Harry Birch

Trustee

Dated: 5 October 2021

ST MARY'S CARE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S CARE CENTRE

I report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of St Mary's Care Centre for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Susan Buckley
SBA Accounting Limited

Chartered Accountant
Gladstone House
2 Church Road
Liverpool
L15 9EG

Dated: 5 October 2021

ST MARY'S CARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Donations and legacies	3	200	316
Activities in furtherance of the charity's activities	4	167,970	157,970
Activities for generating funds	5	553	4,880
Total income		<u>168,723</u>	<u>163,166</u>
Expenditure on:			
Raising funds	6	344	5,703
Charitable activities	7	147,630	155,252
Total resources expended		<u>147,974</u>	<u>160,955</u>
Net income for the year/ Net movement in funds		20,749	2,211
Fund balances at 1 April 2020		<u>160,631</u>	<u>158,420</u>
Fund balances at 31 March 2021		<u><u>181,380</u></u>	<u><u>160,631</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ST MARY'S CARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		2,330		3,950
Current assets					
Debtors	12	1,588		935	
Cash at bank and in hand		180,860		158,987	
		<u>182,448</u>		<u>159,922</u>	
Creditors: amounts falling due within one year	13	<u>(3,398)</u>		<u>(3,241)</u>	
Net current assets			179,050		156,681
Total assets less current liabilities			<u>181,380</u>		<u>160,631</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	14	62,678		55,408	
General unrestricted funds		<u>118,702</u>		<u>105,223</u>	
			181,380		160,631
			<u>181,380</u>		<u>160,631</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 5 October 2021

Georgina McQueen
Trustee

Harry Birch
Trustee

Company Registration No. 02516554

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

St Mary's Care Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Hillingden Avenue, Halewood, Liverpool.

1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 March 2021 are the first financial statements of St Mary's Care Centre prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2019. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Costs are capitalised on an accrued basis. Revenue costs are written off as incurred, to the extent that they are not covered by grant funding.

The Special Building Reserve Fund was established to record funds raised in respect of the building extension project.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property improvements	5% on cost
Plant and machinery	20% on cost
Minibus	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	200	316

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Activities in furtherance of the charity's activities

	Grants receivable for charitable activities 2021 £	Grants receivable for charitable activities 2020 £
Knowsley Borough Council grant	167,970	157,970

5 Activities for generating funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Lunches and raffles	553	4,880

6 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Trading costs</u>		
Other trading activities	344	5,703
	<u>344</u>	<u>5,703</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Direct charitable expenditure 2021 £	Direct charitable expenditure 2020 £
Staff costs	112,602	111,231
Depreciation and impairment	1,620	3,652
Rent and services	12,500	13,629
Insurance	2,159	2,116
Repairs and maintenance	409	2,470
Cleaning and premises maintenance	2,446	7,780
Printing, postage stationery and advertising	1,458	818
Telephone	3,013	3,170
Motor and travelling expenses	2,488	4,129
Bank charges	108	92
Sundries	3,203	1,808
Therapist costs	90	624
Training costs	1,651	-
	<u>143,747</u>	<u>151,519</u>
Share of governance costs (see note 8)	3,883	3,733
	<u>147,630</u>	<u>155,252</u>

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Accountancy	-	3,090	3,090	-	3,000	3,000
Legal and professional	-	793	793	-	733	733
	<u>-</u>	<u>3,883</u>	<u>3,883</u>	<u>-</u>	<u>3,733</u>	<u>3,733</u>
Analysed between						
Charitable activities	<u>-</u>	<u>3,883</u>	<u>3,883</u>	<u>-</u>	<u>3,733</u>	<u>3,733</u>

Accountancy costs includes £500 payable in respect of the independent examiner's fee.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

Number of employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
Direct charitable activities	5	5

Employment costs

	2021 £	2020 £
Wages and salaries	106,686	104,497
Social security costs	4,661	5,474
Other pension costs	1,255	1,260
	<u>112,602</u>	<u>111,231</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Property improvements £	Plant and machinery £	Minibus £	Total £
Cost				
At 1 April 2020	236,864	125,709	19,643	382,216
At 31 March 2021	<u>236,864</u>	<u>125,709</u>	<u>19,643</u>	<u>382,216</u>
Depreciation and impairment				
At 1 April 2020	234,415	124,209	19,642	378,266
Depreciation charged in the year	144	1,476	-	1,620
At 31 March 2021	<u>234,559</u>	<u>125,685</u>	<u>19,642</u>	<u>379,886</u>
Carrying amount				
At 31 March 2021	<u>2,305</u>	<u>24</u>	<u>1</u>	<u>2,330</u>
At 31 March 2020	<u>2,449</u>	<u>1,500</u>	<u>1</u>	<u>3,950</u>

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	1,407	-
Prepayments and accrued income	181	935
	<u>1,588</u>	<u>935</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	248	241
Other creditors	60	-
Accruals and deferred income	3,090	3,000
	<u>3,398</u>	<u>3,241</u>

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Fixed asset fund	7,602	(3,652)	-	3,950	(1,620)	-	2,330
Staff reserve	30,790	-	4,751	35,541	-	2,923	38,464
Property maintenance	10,466	(4,595)	-	5,871	-	6,129	12,000
Client services	8,525	(426)	-	8,099	(162)	-	7,937
Major minibus repairs	1,947	-	-	1,947	-	-	1,947
	<u>59,330</u>	<u>(8,673)</u>	<u>4,751</u>	<u>55,408</u>	<u>(1,782)</u>	<u>9,052</u>	<u>62,678</u>

The designated funds represents the following:

The fixed assets fund holds the value of those assets which are deemed to be unrestricted

The staff reserve represents a redundancy reserve.

The property maintenance reserve represents the approximate cost of renewing doors, flooring etc which need replacing.

The client services reserve the cost of activities for clients.

The major minibus repairs fund is the approximate cost of ongoing repairs to the minibus.

ST MARY'S CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2021*

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

ST MARY'S CARE CENTRE

SUMMARY INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	31 March 2021 £		31 March 2020 £
Income receivable	168,723		163,166
Expenditure			
Rent & rates	12,500	13,629	
Insurance	2,159	2,116	
Repairs and maintenance	409	2,470	
Cleaning and premises	2,446	7,780	
Printing, postage and stationery	1,458	818	
Telephone	3,013	3,170	
Travelling expenses	2,488	4,129	
Sundry expenses	3,203	1,808	
Therapist costs	90	624	
Trading costs	344	5,703	
Social security	4,661	5,474	
Staff wages	106,686	104,497	
Staff pension costs	1,255	1,260	
Training	1,651	-	
Legal and professional	793	733	
Accountancy fees	3,090	3,000	
Bank charges	108	92	
Depreciation	1,620	3,652	
	<u>(147,974)</u>		<u>(160,955)</u>
	<u><u>20,749</u></u>		<u><u>2,211</u></u>