

Charity Registration No. 1050808

Company Registration No. 3124430 (England and Wales)

SEFTON CARERS CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

SEFTON CARERS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M S Kundi
P W Coventry
A M Chittenden
H G Greenwood (Appointed 18 February 2021)
S L Dare
A M Bridson
S Bickerton
G I Short (Resigned 22 October 2020)

Senior Management Team

Chief Executive Mrs V Keeley
Head of Finance Mrs K Spurling
Head of Performance and HR Ms R Fripp
Head of Project Development Mr J Hill (Retired March 2021)
Direct Payments Lead Mrs K Thomas
Carers Services and Safeguarding Lead Ms R Darvill

Secretary

V Keeley

Charity number

1050808

Company number

3124430

Registered office

27-37 South Road
Waterloo
Liverpool
Merseyside
L22 5PE

Auditor

Mitchell Charlesworth LLP
3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

Solicitors

Brabners LLP
Horton House
Exchange Flags
Liverpool
Merseyside
L2 3YL

SEFTON CARERS CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Insurers

Towergate
Kings Court
London Road
Stevenage
SG1 2GA

SEFTON CARERS CENTRE

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SEFTON CARERS 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 financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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) (effective 1 January 2019)".

Objectives and activities

The work of the Centre in focus: Governance

Good governance is fundamental to the success of any charity and as a governing board we recognise our collective responsibility to ensure that the Centre is governed effectively and responsibly. In order to maintain high standards of governance the Board regularly assesses its own performance against the 7 principles of the Charity Commission's 'Good Governance Code';

1. Organisational purpose
2. Leadership
3. Integrity
4. Decision making & risk control
5. Board effectiveness
6. Diversity
7. Openness & accountability

Because of its strength in each of these key areas, the Centre achieved the ISO 9001 quality management standard in April 2019 and awarded renewal in April 2020.

A well governed and well managed organisation which knows what it is trying to achieve is more likely to attain its objectives than one which isn't, therefore below we make a strong and clear statement of our vision, mission and values.

Our Vision

A world in which the role and contribution of unpaid carers is recognised and valued and where carers have access to support and services of the quality that they need to live their own lives

Our Mission

As set out in our Memorandum of Association:

The charity is established for the relief of persons who are ill, disabled, or elderly, and their carers by any charitable means, to include but not restricted to the provision of information and support within the Metropolitan Borough of Sefton or elsewhere as the trustees shall determine.

In pursuing these objectives, the trustees have had regard to the Charity Commission's guidance on public benefit.

In order to achieve our objectives, we have striven throughout the year to ensure that Sefton's carers:

- Are recognised, not isolated and don't have to carry the burden of caring alone
- Have access to information, advice and guidance so that they can make good decisions about the support they need
- Receive the services and support they need in order to stay well
- Are respected and valued by professionals and the wider community
- Are supported to retain their employment or to find a job if they want one
- Have a life of their own beyond caring.

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Our Values

Our values are very important to us, they have guided our decision making over the past 26 years and they will continue to do so in the years to come. Therefore, as an organisation we will continue to:

- Listen to Carers.
- Respect the dignity of Carers and their families.
- Work in partnership.
- Use our resources efficiently and effectively.
- Be a dynamic learning organisation.
- Be open, honest and transparent.
- Value diversity and equal opportunities.

Our work has a three-fold focus, that of:

1. Strategic Partner
2. Welfare Service Provider
3. Advocate for Carers

As a **Strategic Partner**: We have sought opportunities to influence local strategic planning and to shape the development of the services upon which Carers and those they care for depend. Regular dialogue has been maintained throughout the year with the Senior Leadership Team of Sefton Council's Adult Social Care Department, Children's Services and our two local Clinical Commissioning Groups.

As a **Service Provider - Adult Carers**: we are commissioned by Sefton Council, Southport & Formby CCG and South Sefton CCG to deliver the following services to adult carers (18+) resident within the Borough of Sefton:

Carer's Assessments and Reviews, Personal Support Plans and Reviews, Advice, Information, Guidance, Respite services, Welfare benefits advice, Advocacy support, Skills for care, Emotional support, Stress busting & relaxation therapies, Life-long learning and training opportunities, Direct Payments support, Activity based support groups (virtual), Drop-in facilities, Independent living advice, Personal Health Budgets support Counselling, Family Carer support, Parent Carer support, Leisure and social activities, Living Well Sefton, a quarterly newsletter (published in the Champion Newspaper when in operation following restrictions of pandemic), Carers Emergency Card, Befriending, Listening Ear. We are also commissioned by Sefton Council to deliver a comprehensive support service to young carers aged 5 – 17 years. All our services are delivered by a mix of specialist staff teams and trained volunteers.

As an **Advocate for Carers**: We continually urge Sefton Council and our local NHS to increase their investment in services which support Carers. We do this because we believe that carers can be part of the solution to budgetary problems. Carers are unlike any other vulnerable group, they put in more into the local health and social care economy, (their unpaid care), than they take out. They are in effect, subsidising that economy by their unpaid efforts. Carers Voice has been very active during the year speaking up for carers across Sefton.

Our Strategic Priorities

- Identify and support the most vulnerable Carers
- Reduce the Centre's financial dependency upon Sefton Council and our local NHS by raising income from other sources.
- Continuously improve the Centre's management and service performance
- Increase the influence that carers have over the services that affect their lives
- Develop collaborative partnerships with health & social care organisations which will benefit carers.

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Risk Assessment

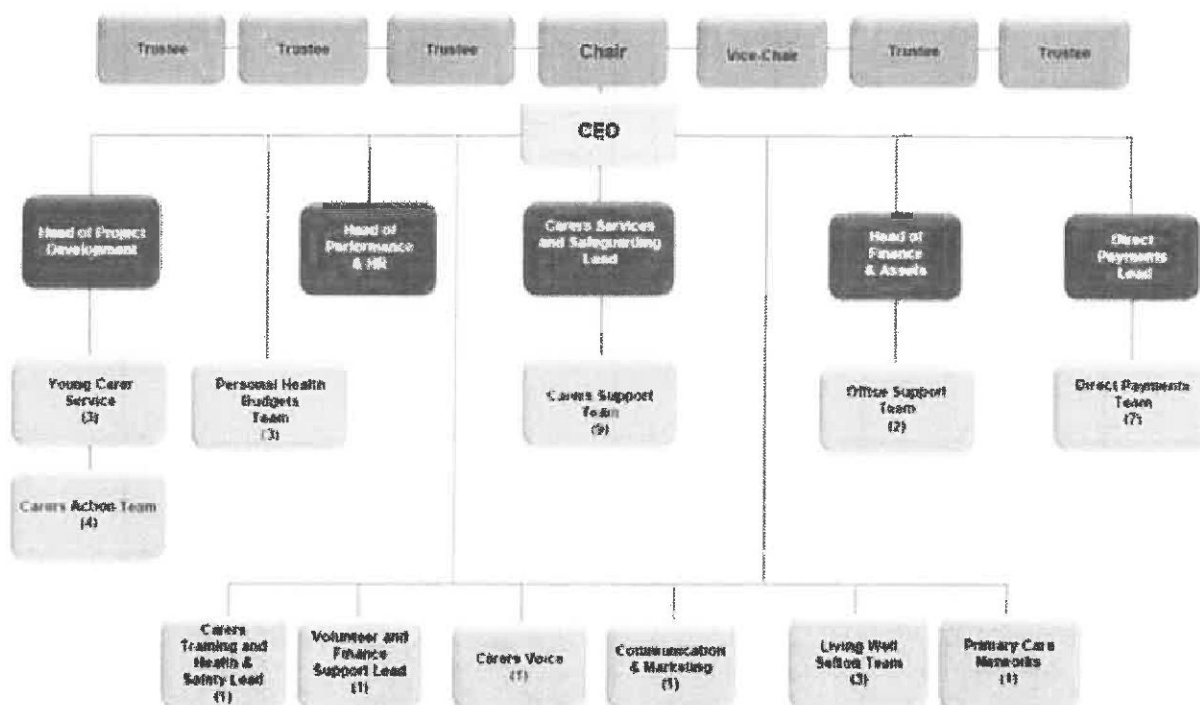
As recommended by the Charity Commission the Centre's Senior Management team conducts an annual assessment of the risks which the Centre must manage if it is to remain an efficient and effective organisation.

Risks are identified and assessed under the following headings;

- Governance
- Financial
- Operational
- External
- Regulatory and compliance

The trustees have 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. The conclusions of our current risk assessment are available upon request.

Organisation Structure 2020 to 2021



SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

2020-21 Performance Summary

9,460 CARERS REGISTERED 	3,654 CARERS SUPPORTED 1 TO 1 	747 NEW CARERS REGISTERED 	754 PARENT CARERS SUPPORTED 	OVER 11,400 USED THE WEBSITE 
0 HOURS SITTING SERVICE (service suspended) 	1,034 CNAs/REVIEWS COMPLETED OR CLOSED 	17 HOME VISITS (emergency cases only) 	OVER £1M WELFARE BENEFITS SECURED 	1,429 LISTENING EAR SUPPORT CALLS 
1,218 VOLUNTEER HOURS (5 months of service only) 	0 THERAPY SESSIONS DELIVERED (service suspended) 	6,018 TELEPHONE CONTACTS 	197 CARERS BENEFITTED FROM TRAINING 	109 DIRECT PAYMENTS CLIENTS SET UP WITH PREPAID CARDS 
£17K VOLUNTEER VALUE 	49 NEW YOUNG CARERS 	6 DOUBLE PAGE NEWSPAGE ARTICLES ISSUED TO 133,000 RESIDENTS 	46 CARERS BENEFITED FROM COUNSELLING 	CARERS VOICE FED CARERS VIEWS INTO 9 CONSULTATIONS 

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Introduction

Over the last 12 months covid 19 has remained the catalyst to decisions made and service design, delivery and innovation in ways we have never known. As an organisation Sefton Carers Centre has stepped up to meet this challenging time by reinventing service delivery to ensure we have remained open to provide support to carers and the people they care for whilst adhering to the national government guidance and local / regional restrictions to reduce the ongoing spread of covid 19.

We have increased our partnership working with other voluntary sector organisations to develop new services to meet the needs not only of carers but vulnerable members of the local community to keep people safe and supported. We have worked closely with Health and Sefton MBC to provide equipment to carers to keep them safe while caring and holding a key role in the vaccination programme supporting bookings and communications to carers.

Our key service developments

Shopping Service – We obtained external funding to work in partnership to create a shopping service supported by volunteers and using a pre-paid card to reduce cash handling

Evidence Letters - We issued letters to carers to provide information on services and evidence to enable carers to continue caring, access to shops and enable registration for vaccination programme under priority group 6 via GPs

Covid Vaccination Bookings – We provided a direct booking service for Direct Payment personal assistants via Hospital systems

Sefton Carers Centre Helpline – We developed a new helpline to reduce demand on our reception and increase support for all unpaid carers with additional evening support welfare calls

Distribution of PPE – Staff obtained and distributed PPE to unpaid carers and Direct Payments personal assistants whilst we set up a process of collection points

Welfare telephone calls – Welfare calls made to registered carers over the age of 70 across Sefton

Virtual services - We developed access to services such as coffee mornings, carers voice, training and young carers services

Development of Carers Emergency Plan – We developed a free toolkit for carers to create their own emergency plan of support for the person they care for in the event of isolation and or sickness.

I would like to highlight some examples of how our services have changed to support carers over the last financial year

The **Active Older Carers Project** commenced in October 2020 with the aim of supporting older carers to remain healthy and active. A survey by the project in November received 151 responses. 79% respondents felt their daily routine had been significantly affected by the pandemic and nearly two thirds said they felt isolated at least some of the time. We created an action plan to tackle these issues, with a range of options to support older carers. For example, a physical activity pack of ideas and materials was posted out to those who agreed to take part. This was complemented by online activity sessions delivered remotely to older carers at home on topics such as mindfulness. Plans are afoot to deliver small group sessions face-to-face at venues across the borough and an Older Carers Group when it is safe to do so. With increasing numbers of older carers in the borough, such projects are vital. We must thank the Carers Trust for funding this pilot.

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Our **Young Carers** support continued to go from strength to strength this year, despite the pandemic. We welcomed two new team members who quickly made a big impact. It was very disappointing that in April 2020 we were unable to continue with some kinds of face-to-face support, such as home visits, youth clubs and trips out. However, the team came up with other ways to ensure support was still available, such as weekly groups using WhatsApp, activity packs and a weekly virtual drama club (led by a sessional worker who graduated from Liverpool School of Performing Arts). We continued to offer personal support through doorstep welfare visits and one-to-one meetings with social distancing. In some ways, this new way of working made huge improvements from the way things were done previously. It gave the young people the opportunity to keep in touch directly, rather than through a parent, using staff mobile phone numbers.

Another new project launched this year was for **Young Adult Carers (16-25)** in Transition. Approaching adulthood is a challenging time for all young people, with difficult issues to tackle and big decisions to make. Young carers can sometimes feel like they have to choose between their future goals and caring for their family. We were invited to speak at the International Young Carers Conference after submitting a piece of work about how the service had developed. The project worker hosted a launch event on National Young Carers Action Day with over 30 partner organisations in attendance. Prior to this he also spoke on Radio Merseyside with a young adult carer who had been supported by the service.

Our **Direct Payments** team supports disabled people to access a payment allowing them to organise their own care services and choose the services that are most appropriate to them, often employing their own Personal Assistants. For example, during the year we received a referral for a young woman with borderline personality disorder and other mental health issues which were having a negative impact on everyday living. This was especially difficult with a young child to care for. With our support she was able to identify two people to support her in the community. The team continued to receive referrals during the last year, although these reduced slightly due to Covid-19 and closure of day centres. This was a good opportunity to support clients to transfer to an electronic payroll system, so they no longer needed paper wage slips. 77% now use this system. All employers have been kept updated on the use of Personal Protective Equipment and testing and vaccination information. We also started a quarterly newsletter to all direct payment recipients.

The **Carers Training** service coped well with the additional challenges posed by the pandemic, providing a range of courses such as:

- Armchair Exercises
- Chair Fitness
- Chair Yoga
- Create Arts
- Creative Photography
- Dementia Care: Staying Connected and Living Well
- Community & Mental Health at the Life Rooms
- Mindfulness
- Relax & Release
- Relax, Restore & Energise
- Sound Meditation
- Sefton Active Life
- Zumba Gold

Initially all courses and workshops moved online, so that carers with access to the internet could attend sessions virtually. Throughout the first lockdown we offered a variety of online sessions with national providers such as Create Arts and local providers such as Hugh Baird College. Through Techbloomers we enabled carers to learn a variety of new social media skills with tutorials on Facebook, Skype, Zoom, YouTube & WhatsApp. These skills proved invaluable during lockdown to help them keep in touch with their support networks. Where possible during the past year we also offered sessions in small groups in Covid-secure environments. We will continue to offer a rolling timetable of activities to support carers in their caring role.

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Myself and my fellow trustees are very proud of the dedication and achievements of our staff and volunteers and thank them all for making Sefton Carers Centre the excellent organisation that it is today. I would also like to thank our funders for their support: - Sefton Council, South Sefton & Southport & Formby Clinical Commissioning Groups, Carers Trust, the Steve Morgan Foundation.

Young Carer Case Study

Carer's Situation

This YAC is a 2019 school-leaver who began studying with a further education college in September 2019. They successfully completed the first year of a course and then changed to a new course in September 2020. They were referred to the young carers support service by their college in November 2020. They have caring responsibilities at home for a parent with a long-term digestive condition. The 2020-2021 academic year has been a particularly difficult one for this YAC for a number of reasons.

School/ Education Issues
Low Confidence

How We Helped

Because of the restrictions in place due to the COVID-19 pandemic, they have been asked to study from home for much of the year and have been doing this without a laptop of their own. As well as this digital disadvantage, the YAC's caring responsibilities and a history of mental health issues - both of which have not been helped by the pandemic and its impacts - have made the past 12-months a challenging time. The YAC has been receiving ongoing support from the young carers service and has also loaned a laptop from the centre.

Confidence Building
Improved Knowledge

Outcome

The YAC has been receiving ongoing support by keeping in regular contact with the Transitions Worker over WhatsApp, as well as regularly participating in the weekly young adult carers WhatsApp group. In addition to this ongoing personal support, the YAC has now also been able to benefit from the recently established laptop loan scheme provided by the young carers service. They became the first YAC to benefit from the scheme and now have a laptop for their own personal use to support them in their studies and other online activities, increasing their chances of success in education and their overall digital access.

Needs Met

Inclusion
Confidence
Coping

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Parent Carer Case Study

Carer Situation

Sarah is a single mum and has an 8 yr old daughter who is currently on the ASD Pathway for assessment. Sarah really struggles with her mental health. Sarah under normal circumstances holds down a full time job which she has always enjoyed, however in the past 6 months she has had to leave her job due to struggling to get her child into school on time every day and the challenges she is facing with her child's behaviour. Sarah has now got to depend on government benefits which has left Sarah struggling financially. Sarah misses her friends at work and the support they offered.

Depression and Anxiety
Isolation
Overburdened

How We Helped

I invited Sarah to join in our virtual coffee mornings which she did, she fitted in nicely with all the other parent carers. She was very distant at first but now speaks happily in the group setting. I referred her daughter to Aiming High so she can be around other children and have time away from Sarah. I referred both Sarah and her daughter to Safe Families, Sarah will get emotional support from the service and her daughter will get to spend some time with a host family and have some overnight stays, this will give Sarah some much needed respite. I got a grant from Carers Trust so Sarah can buy a laptop enabling her to stay in touch with her friends as her mobile screen is broken.

Emotional Support
Advocacy
Social Inclusion

Outcome

A Laptop will help support Sarah to attend virtual meetings so she can learn more about Autism so she will feel more able to support and understand her daughter's needs. This will also enable her to stay in touch with her friends and gain emotional support from them. the referral to Safe Families will enable Sarah to talk through her feelings with a Befriender which will help support her mental health challenges and help her feel less isolated in her community. Sarah's daughter will be supported by a host family with overnight stays, which will enable Sarah to catch up with her sleep and have some "Me Time" Sarah's daughter will be attending Aiming High which will provide some time out for her to have some fun and for Sarah to relax and have time for herself.

Needs Met

Inclusion
Knowledge
Wellbeing

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Welfare Benefits Case Study

Carer's Situation

Carer is a single parent of a teenage child with ASD, ASD with extreme anxieties and sensory problems. C/f will not leave the house and struggles to even attend school, he needs to be supervised at all times as he self-harms and damages items around the home. C/f does not sleep. Carer is struggling as until recently had no external support and she herself suffers with mental health issues and an eating disorder. Carer is exhausted as she is unable to sleep due to the c/f. Carer had claimed DLA but was turned down, she asked for a reconsideration and this was also refused.

Financial Stress
Carer Distress
Don't Know Where to Turn to

How We Helped

Carer was advised to contact us via her Early Help Worker for support on appealing the DLA decision. Listened to the carer and advised her of the process; the Appeal was already 2 months late when carer first contacted so submitted the Appeal without delay and advised the Carer to obtain additional supporting evidence. Several follow up conversations to provide continuing support during this process. Once all info received, prepared a full written submission to the Tribunal service and provided supporting evidence.

Financial Support
Emotional Support
Advocacy

Outcome

SCC facilitated the Appeal Hearing in recognition that the Carer required additional support. The Appeal was successful, and c/f awarded high rate daily care £89.15 per week and low rate mobility £23.60 per week - both backdated to April 2020. This decision will also enable the carer to claim the high rate disabled child element on her current UC award, an additional £400.29 per month and again this will be back dated to April 2020. Carer cried when she heard the decision and said that it will make such a difference in her ability to support the c/f.

Needs Met

Financial
Coping
Listened To

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The 2020/21 final accounts confirm that the Centre has managed to fund services through the financial year within existing resources.

It has been a difficult year operationally, with Covid 19 level infections remaining high, requiring the Chief Executive to evolve different ways of operating to enable the continued provision of commissioned services, while constantly reviewing and adapting measures taken, to reflect changing Government policy. The building has remained open throughout the year for both core staff of the Centre and for NHS colleagues. Sefton Council, the two Clinical Commissioning Groups and the Steve Morgan Foundation provided additional funding early in 2020/21 to support the Centre with the financial challenges brought about by the Covid 19. This additional funding supported structural changes within the building to assist with infection control, enabled the Centre to support with a shopping project for the most vulnerable, who were shielding and also enabled the purchase of IT equipment to enable both home working for staff and to provide digital methods of communication with Carers. In addition, this funding paid for three mail communications to Carers to keep them informed of important issues during the pandemic and also assisted with the increased cost of cleaning and hygiene products and other items of equipment to ensure health and safety requirements were adhered to. The Rotary Club also made a donation to support Carers to ensure access to food supplies and the Chief Executive was successful in a bid for Community Lottery funding to purchase tablets to allow Counselling activity to continue. The Council also provided some further funding from its winter pressures resource and this enabled the Centre to purchase supermarket vouchers and distribute the vouchers to those carers accessing the Welfare Benefits service. Overall, while the pandemic produced challenges for the Centre, all commissioned services continued as did the related funding and additional financial support was provided by partners to assist with additional costs associated with Covid 19 and also to enable additional services to be provided for the most vulnerable. None of the Centre's employees needed to be furloughed during this time.

Additional funding sources, outside of Covid related funding, have continued to be sought during 2020/21 as demonstrated by two-year funding secured from the Carers Trust for the Active Older Project. Two further grants have also been awarded following bids to the Carers Trust 'Inspiring Change Fund' and 'Respite Support and Development Fund' to enable the purchase of laptops for Young Carers and to enable the development of a co-ordinated support package/pathway for Young Carers who are transitioning.

Looking ahead to 2021/22 the Centre's operation continues to be reliant on funding mainly from Sefton Council and the two local Clinical Commissioning Groups. The economic environment for the sector remains challenging going forward with continued demand pressures on both health and social care budgets nationally. For the next financial year, the Chief Executive has sought and been assured of continued funding from the Council and NHS for core commissioned Carers services. The Personal Health budget contract was due to end in June 2021 but an extension was agreed pending the outcome of expressions of interest for a new contract. The Centre has been successful in the award of a 3-year contract (plus 2) based on the existing format for Personal Health Budget Support but with an increase in service relating to wheelchairs. Further discussions are currently underway to finalise details with Clinical Commissioning Groups. Steve Morgan Foundation funding for a Young Carers Support Worker post was due to end in September 2021, however the Chief Executive has been pro-active in seeking succession funding, which is now in place for a year, following a successful bid to the National Lottery Community Fund.

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Financial review (continued)

The impact of Covid 19 will continue into 2021/22 and it is expected some budgets will be impacted eg bank interest on deposits will remain negligible while there may be some small surpluses in other budgets, particularly in the first part of the year, eg staff travel, prior to the Centre's services opening up more fully. The Council is again providing some additional funding to the Centre from their Infection Control resources, enabling additional health and safety measures to be undertaken including the purchase of disinfectant spray systems for use both in the Centre and for loan to Carers. Outside of Covid related pressures, the Centre will also need to replace its ageing boiler as a matter of urgency following a recent inspection and initial estimates have indicated the cost could be as high as £60,000.

Consideration will also need to be given during the forthcoming year to the recently announced 1.25% increase in employer national insurance contributions from April 2022 and how this additional cost might be funded.

The year ahead will once again be challenging and the budget will continue to require careful monitoring to ensure early identification of any pressures to enable timely decisions to be made where appropriate. Trustees have set aside reserves, as outlined below, acknowledging potential financial risks but also recognising the need to develop services and take advantage of evolving business opportunities.

Reserves policy

Given the financial situation outlined above it is imperative that financial reserves provide some resilience to potential financial challenges going forward. This year, following the final accounts process, the Trustees have set aside funds of £90,000 to increase the buildings and equipment reserve, given both the imminent cost of a replacement boiler for the building, estimated to be in the region of £60,000, together with the anticipated need to replace existing IT equipment and to invest in new equipment as the Centre continues to move into a more digital way of operating.

After expenditure of £48,757 during the year, total designated funds at the end of the year total £959,421 including the fixed asset reserve of £577,281 (2020 £918,178, fixed asset reserve £606,678).

Free resources available, following the review of reserves undertaken as outlined above, are £127,711 (2020 £124,672).

Risk policy

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 company limited by guarantee.

SEFTON CARERS CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year are included within the legal and administrative information page.

Sefton Carers Centre Senior Management Team pay increases are only awarded in line with pay percentage increases approved by the Board of Trustees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Sefton Carers Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

The trustees will consider the audit arrangements for 2021/22 at their Board meeting in December 2021.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



M/S Kundi

Trustee

Dated: 21 October 2021

SEFTON CARERS CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SEFTON CARERS CENTRE

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

SEFTON CARERS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SEFTON CARERS CENTRE

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

SEFTON CARERS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SEFTON CARERS CENTRE

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

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

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition (iii) the overstatement of salary and other costs, and (iv) the understatement of other operating costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body .

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included Care Quality and Data Protection Regulations.

SEFTON CARERS CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SEFTON CARERS CENTRE

Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition and overstatement of wages and other costs as the key audit matters related to the potential risk of fraud. The key audit matters section of our report explains the matters in more detail and also describes the specific procedures we performed in response to those key audit matters.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Use of our report

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



Philip Griffiths (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth LLP

21 October 2021

Chartered Accountants
Statutory Auditor

3rd Floor
5 Temple Square
Temple Street
Liverpool
Merseyside
L2 5RH

SEFTON CARERS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	2	7,532	3,188	10,720	7,987	-	7,987
Charitable activities	3	553,159	799,914	1,353,073	528,311	725,704	1,254,015
Investments	4	1,205	-	1,205	9,406	-	9,406
Total income		561,896	803,102	1,364,998	545,704	725,704	1,271,408
Expenditure on:							
Charitable activities	5	520,784	777,042	1,297,826	499,416	710,896	1,210,312
Net incoming resources before transfers		41,112	26,060	67,172	46,288	14,808	61,096
Gross transfers between funds		3,170	(3,170)	-	-	-	-
Net income for the year/ Net movement in funds		44,282	22,890	67,172	46,288	14,808	61,096
Fund balances at 1 April 2020		1,042,850	95,798	1,138,648	996,562	80,990	1,077,552
Fund balances at 31 March 2021		1,087,132	118,688	1,205,820	1,042,850	95,798	1,138,648

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.

SEFTON CARERS CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		577,281		606,678
Investments	12		1		1
			<u>577,282</u>		<u>606,679</u>
Current assets					
Stocks	13	1,319		499	
Debtors	14	28,089		130,182	
Cash at bank and in hand		769,776		508,783	
		<u>799,184</u>		<u>639,464</u>	
Creditors: amounts falling due within one year	15	(170,646)		(107,495)	
Net current assets			628,538		531,969
Total assets less current liabilities			<u>1,205,820</u>		<u>1,138,648</u>
Income funds					
Restricted funds	18		118,688		95,798
<u>Unrestricted funds</u>					
Designated funds	19	959,421		918,178	
General unrestricted funds		127,711		124,672	
			<u>1,087,132</u>		<u>1,042,850</u>
			<u>1,205,820</u>		<u>1,138,648</u>

The financial statements were approved by the Trustees on 21 October 2021

M S Kundi
Trustee

A M Bridson
Trustee

Company Registration No. 3124430

SEFTON CARERS CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		259,788		(40,368)
Investing activities					
Investment income received		1,205		9,406	
Net cash generated from investing activities			1,205		9,406
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			260,993		(30,962)
Cash and cash equivalents at beginning of year			508,783		539,745
Cash and cash equivalents at end of year			769,776		508,783

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Sefton Carers Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 27-37 South Road, Waterloo, Liverpool, Merseyside, L22 5PE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have considered the impact of Covid 19 and 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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.

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Income from donations and grants, including capital grants, is included when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included until the preconditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included as restricted funds when receivable,

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement, are included in the Statement of Financial Activities under the heading Income from Charitable Activities.

Rental income from operating leases (net of any incentives given to the lessees) is recognised on a straight line basis over the lease term.

Interest is included when receivable by the charity.

1.5 Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All overhead costs are apportioned between activities on the basis of an assessment of the head count within those activities.

Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

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.

All assets costing more than £1,000 are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line basis over fifty years
Fixtures, fittings and equipment	Straight line basis over five years

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.

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

With the adoption of FRS102 in 2016, the charity took the option to include the property at deemed cost.

1.7 Fixed asset investments

Fixed asset investments are initially measured at cost, and are subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in net income / (expenditure) for the year.

1.8 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).

1.9 Stocks

Stocks of items held for distribution at no or normal consideration are measured at the lower of replacement cost and cost.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks with original maturities of three months or less.

1.11 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.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

SEFTON CARERS 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 trade creditors 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 at transaction price.

Derecognition of financial liabilities

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

1.12 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under gift aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

1.13 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.

1.14 Retirement benefits

The charity operates a defined contribution scheme for selected employees. Payments to the scheme are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	7,532	3,188	10,720	7,987

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Grants receivable for core activities	242,576	246,642
Covid-19 support funding	116,141	-
Performance related grants	923,766	841,145
Ancillary trading income	32,737	20,000
Other income	37,853	146,228
	<u>1,353,073</u>	<u>1,254,015</u>
Analysis by fund		
Unrestricted funds	553,159	528,311
Restricted funds	799,914	725,704
	<u>1,353,073</u>	<u>1,254,015</u>
Performance related grants		
Sefton MBC	532,600	574,520
Sefton Clinical Commissioning Groups	44,735	38,773
PHB Pilot Project	175,750	150,000
Other	78,682	77,852
Young Carers	69,999	-
Steve Morgan Foundation	22,000	-
	<u>923,766</u>	<u>841,145</u>

Grants receivable for core activities are now included as income for charitable activities and the comparatives have been reclassified from the donations and legacies heading.

4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	<u>1,205</u>	<u>9,406</u>

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Staff costs	672,838	652,519
Premises costs	52,891	43,107
Supplies and services	216,568	168,979
	<u>942,297</u>	<u>864,605</u>
Share of support costs (see note 6)	349,094	337,907
Share of governance costs (see note 6)	6,435	7,800
	<u>1,297,826</u>	<u>1,210,312</u>
Analysis by fund		
Unrestricted funds	520,784	499,416
Restricted funds	777,042	710,896
	<u>1,297,826</u>	<u>1,210,312</u>

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	250,415	-	250,415	250,900	-	250,900
Depreciation	29,397	-	29,397	34,927	-	34,927
Professional fees	69,282	-	69,282	52,080	-	52,080
Audit fees	-	4,000	4,000	-	3,775	3,775
Accountancy	-	2,435	2,435	-	4,025	4,025
	<u>349,094</u>	<u>6,435</u>	<u>355,529</u>	<u>337,907</u>	<u>7,800</u>	<u>345,707</u>
Analysed between Charitable activities	<u>349,094</u>	<u>6,435</u>	<u>355,529</u>	<u>337,907</u>	<u>7,800</u>	<u>345,707</u>

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2021	2020
	£	£
Audit of the charity's annual accounts	4,000	3,775
Non-audit services		
All other non-audit services	2,435	4,025

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020: None). No trustees received expenses during the year (2020: None).

9 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Advice and advocacy services	14	15
Welfare and respite services	16	18
Training and information services	3	3
Management and administration	8	8
Total	41	44

Employment costs	2021	2020
	£	£
Wages and salaries	799,882	786,890
Social security costs	60,508	55,950
Other pension costs	62,863	60,579
	923,253	903,419

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

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Retirement benefit schemes

The charity operates a defined contribution scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the SoFA in respect of defined contribution schemes was £62,863 (2020: £60,579).

11 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2020	1,053,451	168,150	1,221,601
Disposals	-	(85,160)	(85,160)
At 31 March 2021	1,053,451	82,990	1,136,441
Depreciation and impairment			
At 1 April 2020	481,254	133,669	614,923
Depreciation charged in the year	16,829	12,568	29,397
Eliminated in respect of disposals	-	(85,160)	(85,160)
At 31 March 2021	498,083	61,077	559,160
Carrying amount			
At 31 March 2021	555,368	21,913	577,281
At 31 March 2020	572,197	34,481	606,678

Other than the freehold property at 27-37 South Road, all of the charity's assets are used for charitable purposes. In respect of the freehold property, during the year the charity leased the second floor to an NHS trust.

12 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 April 2020 & 31 March 2021	1
Carrying amount	
At 31 March 2021	1
At 31 March 2020	1

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Fixed asset investments

(Continued)

Fixed asset investments not carried at market value

Sefton Training and Enterprise Projects Limited is a limited company registered in England and Wales, with the company number 05931326. The registered office is 27-37 South Road, Waterloo, L22 5PE. The subsidiary is wholly owned by the charity and is currently dormant.

The subsidiary has been included in the accounts at the original cost of the share capital acquired, and there are no net assets other than the debtor relating to the share issue.

Learning Well Agency is a company, limited by guarantee, registered in England and Wales, with the company number 9812139. The registered office is 27-37 South Road, Waterloo, L22 5PE. The subsidiary is wholly owned by the charity by virtue of it being the only member. It has been dormant since its incorporation on 6 October 2015.

The subsidiary has been included in the accounts at £nil cost.

13 Stocks

	2021 £	2020 £
Raw materials and consumables	1,319	499

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	18,623	124,472
Other debtors	597	-
Prepayments and accrued income	8,869	5,710
	28,089	130,182

15 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	16	60,739	35,932
Trade creditors		72,368	53,783
Accruals and deferred income		37,539	17,780
		170,646	107,495

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Deferred income

	2021 £	2020 £
Other deferred income	60,739	35,932

Included within deferred income are receipts which have been received in advance of project and grant period start dates and are due to be utilised during the 2021-22 financial year.

The deferred income brought forward from the year ending 31 March 2020 of £35,932 was all credited to the Statement of Financial Activities in the current year.

17 Amounts held on behalf of third parties

The charitable company holds funds as agent totalling £107,674 (2020: £396,682) which are payable to third parties. The bank balance and an equivalent amount payable to third parties are excluded from these accounts.

The 2021 balance relates entirely to Personal Health client budgets (2020 £28,917) The Personal Health budget support service at Sefton Carers Centre provides people with long term health conditions and disabilities the opportunity to manage their own health budget.

The 2020 balance also included an amount of £367,765 in relation to Indirect payments. This process enabled clients to pay their preferred supplier and is now undertaken by the Council. Any remaining balances in client accounts have been reconciled and returned to the Council during the financial year, so there are no balances held at March 2021 in relation to this activity.

During the financial year the Centre provided a shopping service, to assist the most vulnerable who were shielding during the Covid pandemic, to avoid the risk of shopping themselves. The shopping was undertaken by volunteers, utilising prepaid cards from the Centre's existing arrangements for service users. Receipts of £ 58,071 were subsequently collected from shopping service clients to fund the expenditure. The expenditure and income related to the shopping service has been excluded from the accounts.

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds				Balance at 1 April 2020 £	Movement in funds				Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £		Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £	
Carers' Support	44,887	282,321	(290,771)	-	-	36,437	279,404	(296,258)	-	-	19,583
Direct payments and vouchers	33,184	344,148	(334,751)	-	-	42,581	343,950	(299,277)	-	-	87,254
Autism	2,919	43	(43)	-	-	2,919	-	-	(2,919)	-	-
Mindfulness	-	1,610	(1,610)	-	-	-	-	-	-	-	-
Big Lottery	-	12,085	(12,085)	-	-	-	-	-	-	-	-
Social Prescribing	-	23,842	(19,970)	-	-	3,872	25,615	(29,487)	-	-	-
Living Well	-	34,956	(24,967)	-	-	9,989	34,960	(33,098)	-	-	11,851
Communities in transition	-	13,616	(13,616)	-	-	-	-	-	-	-	-
Other funds	-	13,083	(13,083)	-	-	-	899	(899)	-	-	-
Tesco -	-	-	-	-	-	-	-	-	-	-	-
Groundforce fund	-	-	-	-	-	-	1,694	(1,694)	-	-	-
Young Carers fundraising	-	-	-	-	-	-	954	(954)	-	-	-
Steve Morgan Foundation	-	-	-	-	-	-	25,925	(25,925)	-	-	-
National Autistic Service	-	-	-	-	-	-	500	(500)	-	-	-
Carried forward	80,990	725,704	(710,896)	-	-	95,798	713,901	(688,092)	(2,919)	-	118,688

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds	Balance at 1 April 2019 £	Movement in funds				Balance at 1 April 2020 £	Movement in funds				Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £		Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £	
Brought forward	80,990	725,704	(710,896)	-	-	95,798	713,901	(688,092)	(2,919)	-	118,688
Sefton MBC - shopping vouchers (covid support)	-	-	-	-	-	-	15,000	(15,000)	-	-	-
Sefton Carers' Trust	-	-	-	-	-	-	5,000	(5,000)	-	-	-
National Lottery Communities in Transition	-	-	-	-	-	-	6,314	(6,314)	-	-	-
Active Older	-	-	-	-	-	-	8,384	(8,384)	-	-	-
Sefton MBC Covid 19 funding	-	-	-	-	-	-	12,251	(12,251)	-	-	-
NHS Covid 19 funding	-	-	-	-	-	-	30,000	(29,749)	(251)	-	-
	-	-	-	-	-	-	12,252	(12,252)	-	-	-
	80,990	725,704	(710,896)	-	-	95,798	803,102	(777,042)	(3,170)	-	118,688

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

(Continued)

The purposes of the most significant restricted funds are as follows:

The Carer Support team provides information, emotional support and advocacy to adult carers. The team undertakes carers' needs assessments and, based on the outcomes of the assessment, provides the family with the most appropriate support to meet their identified needs.

The Sefton Direct Payments Scheme assists members to directly employ carers to meet their needs, with a team providing assistance and support to enable the process to operate effectively. The service also incorporates the provision of respite vouchers to enable carers to take short breaks from their caring role.

Living Well is a partnership agreement with Sefton CVS with the aim of providing an integrated wellness service in the community, with staff supporting carers and their families to improve wellbeing and resilience.

The Steve Morgan Foundation contribute to the funding of a Young Carers Support Worker post. In addition, in 2020-21 funding was awarded by the Foundation to assist the charity with its Covid 19 response.

An award has been made from the Carers Trust 'Respite Support & Development Fund' to support Young Carers as they transition to adulthood and the funds were used to purchase laptops.

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 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 £	Transfers £	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Short term	63,500	-	63,500	-	-	63,500
Long term	44,000	-	44,000	-	-	44,000
Opportunistic	60,000	30,000	90,000	-	-	90,000
Building and equipment renewal	69,000	-	69,000	-	90,000	159,000
Fixed asset reserve	641,605	(34,927)	606,678	(29,397)	-	577,281
Covid 19 contingency/ Botanic Gardens	-	45,000	45,000	(19,360)	-	25,640
	<u>878,105</u>	<u>40,073</u>	<u>918,178</u>	<u>(48,757)</u>	<u>90,000</u>	<u>959,421</u>

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Designated funds

(Continued)

Following a review by the Board, the designated fund requirements have been revised to reflect the current operational requirements and circumstances facing the charity.

The contingency reserves policy is based on the following principles:

- Short term - maintain three weeks' operating cost to avoid the potential implications for cash flow of the late receipt of income from funders.
- Long term - to reduce and minimise the risk to future income of external changes due to the uncertainty of the economic environment and the continual change in public sector financing, by maintaining a sum equivalent to 5% of staff cost to assist potential restructuring requirements.
- Opportunistic - to support business evolution and to take advantage of potential development opportunities by providing an amount equivalent to up to 8% of annual income.
- Buildings and equipment renewal - to enable the replacement of key elements of fixed assets to ensure building value and operational efficiency. The Trustees have requested any surplus on unrestricted funds or any non-cash movements on reserves for 2020/21 be utilised to increase this reserve; to assist in particular with the imminent boiler replacement, estimated cost £60,000, together with the anticipated need to replace IT equipment. The addition to this reserve therefore, for these purposes, is £90,000.
- A fixed asset reserve represents the net book value of the charity's assets and assists with the identification of free reserves.
- Covid 19/Botanic Gardens Development - funds were set aside in 2019/20 to support emerging costs pressures related to the Covid situation and to support initial fees in relation to the Botanic Gardens Development.

An annual review of contingency reserves is undertaken to determine whether the funding levels need to be amended due to evolving operational circumstances. Trustees also receive information on the utilisation of reserves as part of the budget monitoring process throughout the year, to enable any mid-year decisions to be taken, if deemed necessary.

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	577,281	-	577,281	-	-	606,678
Investments	1	-	1	1	-	1
Current assets/(liabilities)	509,850	118,688	628,538	124,671	95,798	531,969
	<u>1,087,132</u>	<u>118,688</u>	<u>1,205,820</u>	<u>124,672</u>	<u>95,798</u>	<u>1,138,648</u>

SEFTON CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

21 Related party transactions

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	204,494	186,679

22 Cash generated from operations

	2021 £	2020 £
Surplus for the year	67,172	61,096
Adjustments for:		
Investment income recognised in statement of financial activities	(1,205)	(9,406)
Depreciation and impairment of tangible fixed assets	29,397	34,927
Movements in working capital:		
(Increase)/decrease in stocks	(820)	441
Decrease/(increase) in debtors	102,093	(124,917)
Increase in creditors	38,344	1,643
Increase/(decrease) in deferred income	24,807	(4,152)
Cash generated from/(absorbed by) operations	259,788	(40,368)

23 Analysis of changes in net funds

The charity had no debt during the year.

24 Company limited by guarantee

Sefton Carers Centre is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £10.