

Charity Registration No. 1050808

Company Registration No. 3124430 (England and Wales)

SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
AMENDED ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M Kundi - Chair
Mrs P W Coventry
Mr A M Bridson
Ms S Bickerton
Mr H G Greenwood
Mr D A McCullough

(Appointed 20 January 2022)

Senior management team

Chief Executive	Mrs V Keeley
Head of Finance	Mrs K Spurling
Head of Learning & H&S	Mr P Blundell
Head of Performance and HR	Ms R Fripp
Head of Service Development & Quality	Mrs C Johnston
Direct Payments Lead	Mrs K Thomas
Carers Services and Safeguarding Lead	Ms R Darvill

Secretary

Mrs V Keeley

Charity number

1050808

Company number

3124430

Principal address

27-37 South Road
Waterloo
Liverpool
L22 5PE

Registered office

27-37 South Road
Waterloo
Liverpool
L22 5PE

Auditor

BWM
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Bankers

Santander UK PLC
Bridle Road
Bootle
Merseyside
L30 4GB

Solicitors

Brabners LLP
Horton House
Exchange Flags
Liverpool
L2 3YL

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Insurers

Towergate
Kings Court
London Road
Stevenage
SG1 2GA

SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE CONTENTS

	Page
Chairman's statement	1 - 2
Trustees' report	3 - 11
Statement of trustees' responsibilities	12
Independent auditor's report	13 - 15
Statement of financial activities	16 - 17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20 - 36

SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

Introduction

The last 12 months have remained challenging to maintain our services in a changing and unpredictable pandemic. Sefton Carers Centre has evolved to meet these challenges ensuring we continue to support unpaid carers across Sefton. We have invested in our health and safety to keep carers who need face to face support as safe as possible as well as our staff and volunteers. We have continued to adhere to the national government guidance and local / regional restrictions to reduce the ongoing spread of Covid-19. Our services have increased to include support in accessing free PPE for unpaid carers and we have developed online interaction options including YouTube training courses and virtual coffee mornings. Our buildings have remained open throughout the pandemic, and we opened fully face to face in June 22.

We have maintained a key role in the vaccination programme supporting bookings and communications to carers including writing to all our thousands of registered carers to support access to vaccinations and reduce waiting times to ensure carers are not leaving the person they care for, for long periods of time.

Our key service activities

Evidence Letters - We issued letters to every carer registered with ourselves to provide information on current services and provided evidence to enable carers to register for vaccination programmes under priority group 6 via their GPs.

Free PPE – We provided free PPE packs from our buildings and promoted information on access to PPE from Sefton MBC.

Disinfection spray machines – We purchased two machines, one is located in Southport and the other in Waterloo. The machines give a disinfectant mist which is safe on materials, skin and electrics but will kill virus such as Covid-19 and Flu. The machines are available free to unpaid carers to disinfect homes, easily, quickly, and safely after a covid infection whilst protecting the person they care for from infection.

National Carers Week – With support from Merseyside Fire and Rescue over 50 afternoon teas, donated by Liverpool Football Club were delivered to carers homes across Sefton.

Carers Trust, reducing isolation – Sefton Carers Centre shared information on services such as our Sitting Service and Listening Ear to enable other carer centres across England to develop services.

Virtual services - We increased development in virtual services with the addition of streaming our training courses and development of YouTube videos.

I would like to highlight additional developments

The **Young Carers in Transitions Project** commenced as a pilot in September 2020. The project aim was to work with 50 young adult carers aged 18 to 25 to support with the transition to adult services via an individualised programme and to ensure all young carers are offered a transitions assessment prior to their 18th birthday. To boost confidence, opportunities and skills to counteract the major disadvantages these young carers face. The project sits within the young carers service but also works closely with our adult carers services. To date this project has worked with over 1500 young adult carers, vastly over the original estimate but evidences the importance of supporting this group of carers to keep caring but also to ensure they can meet their own personal aspirations.

Our **Young Carers Books Project** was developed with young carers to highlight what life is like for young carers and how important it is to receive support. Four books were written with young carers based on their true life experiences. The books give a “window” into the lives of young carers, caring for someone with dementia, mental health, autism and cancer. The books illustrations are based around Sefton landmarks to highlight these are local stories. The books have been award funding for printed versions to be given to every school in Sefton and hopefully young carers reading the books will have the confidence to ask for support. The additional benefit is that other children will read the books and gain a better understanding of the life of a classmate who is a young carer. The books were launched by the High Sheriff of Merseyside, Mr Nigel Lanceley DL, in November 2021 during National Carers Rights Day. The books are the first of their kind to be published in England and are inspirational in their design to raise awareness of young carers to young carers who may be hidden.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
CHAIRMAN'S STATEMENT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

During this year we have been working with the BBC to highlight the impact caring has on unpaid carers. **BBC Interviews** have been held with Sefton Carers Centre to highlight the impact on unpaid carers when paid care is not available due to staffing shortages in the market. The BBC interviewed our CEO, unpaid carers and local care agencies to understand that if there is no paid carers available then unpaid carers have no choice but to meet the gap in care needs. This causes stress and health / wellbeing issues for carers including impact on their own finances, yet carers allowance remains one of the lowest paid benefits. The interview not only highlighted our local issues but also as a national issue which included national coverage and interviews with the Carers Trust CEO. We will continue to highlight the impacts to ensure the voice of carers is heard.

Service development and delivery of quality services are of key importance to Sefton Carers Centre to ensure carers receive the highest standard of service provision. **ISO 9001 quality mark**, which is an internationally recognised Quality Management System standard has been held by Sefton Carers Centre since 2019. The organisations review and reassessment of this mark took place in March 2022, and we were pleased to achieve a Grade 1 pass and recertification of ISO 9001 for a further 3 years.

Myself and my fellow trustees remain very proud of the dedication and achievements of our staff and volunteers in the most difficult of times and thank them for their continued dedication in supporting unpaid carers in Sefton. I would also like to thank our funders for their support: - Sefton Council, South Sefton & Southport & Formby Clinical Commissioning Groups, Carers Trust, Community Lottery Fund and the Steve Morgan Foundation.

**Mo Kundi
Chairman**

Date:

SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE 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 financial statements have been amended to reflect a change in the Responsible Individual approving the Audit Report.

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 2019).

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 20.

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 do not 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 COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Our values

Our values are very important to us, they have guided our decision making over the past 27 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 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 COMPANY LIMITED BY GUARANTEE

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

FOR THE YEAR ENDED 31 MARCH 2022

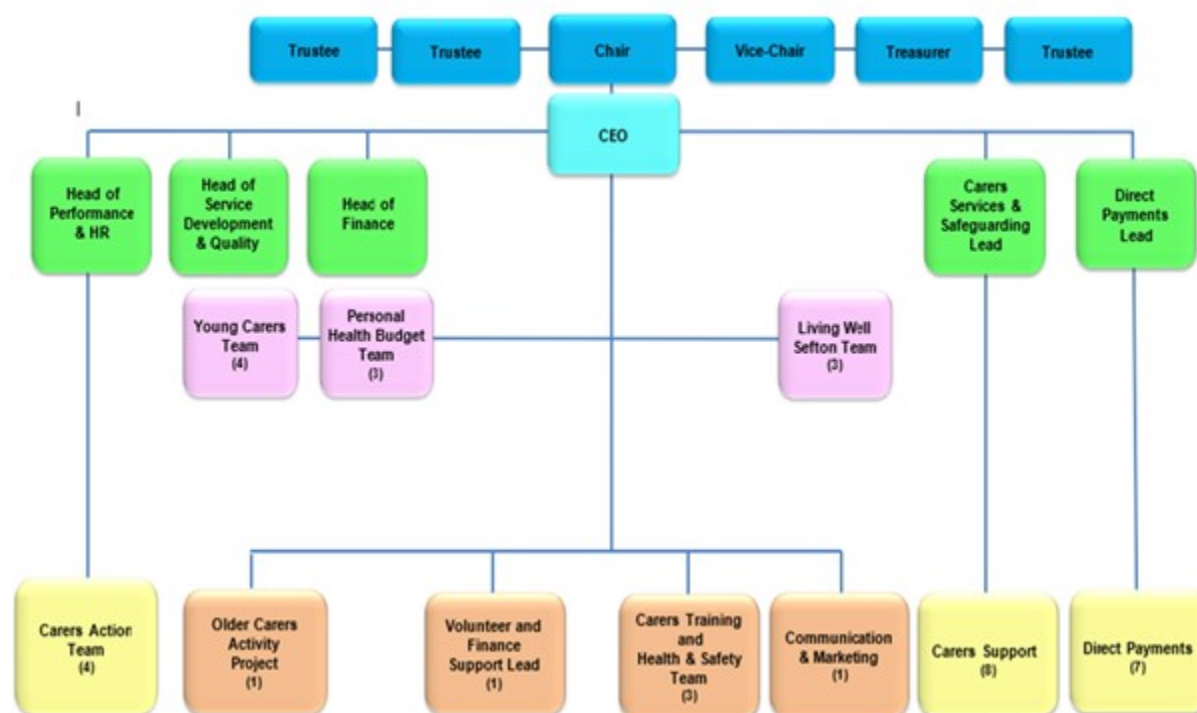
Risk assessment

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 2021-22



**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Achievements and Performance

9,430 CARERS REGISTERED 	3,404 CARERS SUPPORTED 1 TO 1 	897 NEW CARERS REGISTERED 	3,886 PARENT CARERS SUPPORTED 	OVER 15,700 USED THE WEBSITE 
647 HOURS SITTING SERVICE 	974 CNAs/REVIEWS COMPLETED OR CLOSED 	291 HOME VISITS 	OVER £783K WELFARE BENEFITS SECURED 	1,640 LISTENING EAR SUPPORT CALLS 
2,234 VOLUNTEER HOURS 	0 THERAPY SESSIONS DELIVERED (Service suspended) 	8,790 TELEPHONE CONTACTS 	371 CARERS BENEFITTED FROM TRAINING 	118 DIRECT PAYMENTS CLIENTS SET UP WITH PREPAID CARDS 
£33K VOLUNTEER VALUE 	93 NEW YOUNG CARERS 	3 DOUBLE PAGE NEWSPAGE ARTICLES ISSUED TO 133,000 RESIDENTS 	435 CARERS BENEFITTED FROM COUNSELLING 	11 CONSULTATIONS CARERS VOICE FED CARERS VIEWS INTO 

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

CASE STUDIES

Case Study 1

Brief Description of Carer/ Cared For

The Carer is of Polish Ethnicity and has not long been in this country, her English is very poor and needs a translator to help her understand. She was a trained nurse in Poland but is working in a warehouse at the moment. She is a single parent with no family support and has two children with additional needs. She contacted social care for support regarding special school provision but since their involvement with the family the boys have been taken into temporary foster care.

Problems Faced

- Don't know where to turn to
- School/Education issues
- Family issues

How We Helped

The parent carer team were request by the Court Judge to undertake a Carers Needs Assessment for the Carer as part of the evidence prior to the pre-proceedings case. We undertook the assessment at the Carers Centre with the Carer and a translator. The Carer was able to say how she had and could in the future look after her children's needs. The Assessment also identified that the Carer because of her culture (she explained that in Poland there is a state pathway from diagnosis) she had not realised she had to source help/advice regarding statutory services and was unaware of community support; no one had told her what she was expected to do to support her children's disabilities regarding schooling etc.

- Improved Knowledge
- Signposting
- Advocacy

Outcome

We were able through the assessment to give the Carer a clear voice regarding her situation and understanding of her children's needs. The Assessment also identified areas of support needed for her as a Carer which we can signpost/refer her to. Any needs that have been identified as the responsibility of the Local Authority will have to be supported by children's social care services.

Case Study 2

Brief Description of Carer/ Cared For

This Young Adult Carer (YAC) should have been a 2021 school leaver, but they have not attended school for over two years. They have caring responsibilities at home for a parent with various health and support needs. They last attended school as a Year 9 pupil and since becoming NEET (Not in Education, Employment or Training), they have become more and more isolated, which the COVID-19 pandemic has contributed to. They are a long-term carer and were referred to the young carers service by the family's Early Help Worker in January 2021.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Problems Faced

- School/ Education Issues
- Isolation
- Low Confidence

How We Helped

Starting to build a relationship with the young carer was the first step, as they have not been used to interacting with others since stopping attending school. Alongside the family's Early Help Worker, we began to meet with the young carer and work with them, with the intention of getting them back into some form of education. This initially took place in the home and progressed to getting out into the community. We arranged for the carer to visit an education provider and accompanied them on a taster visit to support the proposed start.

- Social Inclusion
- Confidence Building
- Improved Knowledge

Outcome

The carer is now enrolled at and regularly attending sessions with an education provider. Initially travelling in cars with professionals, we then travelled with the carer on public transport, and the carer is now travelling independently to and from their place of education. The carer is now mixing with other learners and staff and is therefore much less isolated than previously. The carer has also received a laptop from our loan scheme to support their continuing success in their course. The carer and their parent are continuing to engage with support from our service as well as Early Help and others.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Financial review

The 2021/22 statement of accounts confirm that the Centre has managed to fund services through the financial year within the existing resources available.

The Centre, as from the start of the pandemic, has remained operational during 2021/22 with the continued provision of commissioned services. Additional funding has been received from Sefton Council, during the year, to support the Centre with financial challenges brought about by Covid 19. This funding, in the form of Infection Control grant and Workforce grant has assisted with the purchases of PPE, air monitors for the building, disinfectant spray systems, mailshots production and additional hours to support the workload of the Carers Support Team.

Additional funding sources, outside of Covid related funding, have continued to be sought during 2021/22. Following the success of the Carers Trust 'Inspiring Change Fund' grant, supporting young carers in transition, a further grant of £18k has been awarded to enable the continuation of this initiative and to fund a fixed term post, to support the project, until August 2022.

In terms of notifications of extension of contracts during the financial year, NHS funding for Core and Family Services was secured for two years from April 2021. The Centre has been successful in the award of a 3-year contract (with an option to extend for 2 years) from November 2021, based on the existing format for Personal Health Budget Support but with an increase in service relating to wheelchairs. Also, notification was received in January 2022, from Sefton CVS, of the extension of the Living Well Sefton service level agreement until March 2024. These agreements help provide security for the relevant activities in future years.

Looking ahead to 2022/23 the Centre's operation continues to be reliant on funding mainly from Sefton Council and the two local Clinical Commissioning Groups. From 1 July 2022 Clinical Commissioning Groups will cease to exist but all contracts will be transferred to the Cheshire and Merseyside Integrated Care Board. 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 is working with Council Commissioners to put a new agreement into place. As described above, NHS funding has been secured for both NHS core commissioned Carers services (until March 2023) and the Personal Health budgets function.

The Centre has been fortunate to be in receipt of a pecuniary legacy from the late Doreen Smith, in February 2022, with £10k being bequeathed. This is to be utilised to increase funds available for training and other activities for Carers, in accordance with Doreen's wishes and represents a substantial increase to annual budgeted resources for such activities. A successful bid to Sefton CVS has resulted in a £2k grant award from the Thrive Network that aims to broaden the understanding of the emotional wellbeing of children and young people in Sefton.

With regard to the cessation of funding during 2022/23, the Lottery Community Fund is supporting a Young Carers post for a year until September 2022 and the Chief Executive is pro-actively seeking succession funding. The Active Older project ends in September 2022, with the associated project lead being integrated into the structure of the Carers Support Team, to ensure continuity of the outcomes achieved by this Carers Trust funded project.

For the last two financial years the Centre has found itself in a surplus position, as due to Covid 19, some budgets have not been fully utilised, given restraints on being out in the community impacting on the means of delivery of certain functions. However, for 2022/23, with society operating more normally it is likely that spend in all budget areas will return to normal levels.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

A balanced budget for 2022/23 was agreed by Trustees in February 2022 that absorbed, by careful consideration, the additional cost of the 1.25% increase in employer National Insurance from April 2022. In addition to the pressure of the National Insurance increase, inflationary pressures are a concern for the Centre. The 2022/23 budget contains, due to resource constraints, only £2k contingency which equates to a provision of approximately 1% for a price increase across all non-payroll budgets. Inflation is anticipated to increase to 10% by the Autumn. Although not all budgets will be impacted by inflation, notification of some increases in excess of 10%, have already been received for some items of the Centre's expenditure. While inflation rates are forecast to fall in subsequent financial years, there still remains a high degree of uncertainty within the economy, particularly with ongoing world events. Given the current turmoil in the energy markets, there are concerns around the future utility costs for the Centre. While there is some short-term protection with the gas supply contract being in place until May 2024, the Centre's electricity contract is due for renewal in October 2022. In addition, there is considerable pressure on the budgeted repair and maintenance resource with unanticipated works already being required in 2022/23 in the Centre's car park, together with other emerging issues within the Centre's building that require attention for Health and Safety purposes.

The year ahead will prove challenging financially 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. There has been no indication of future inflationary increases from the Centre's core funders. 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

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 agreed to set aside funds of £132,050 from non-restricted funds. The short-term reserve will be increased by £35,550 which will provide for 4 weeks operating costs (previously 3 weeks) to assist with concerns around inflationary pressures. To maintain the long-term reserve at 5% of staff costs, an additional £2,450 is required. Given the current economic climate, pressures on funders' budgets combined with a buoyant employment market there are concerns about staff retention in the Centre, so Trustees have agreed to set aside £64,050 to put measures in place to alleviate concerns.

After expenditure of £29,083 during the year, designated funds at the end of the year total £1,062,388 including the fixed asset reserve of £610,914. (2021 £959,421 with fixed asset reserve £577,281)

Free resources available, following the review of reserves undertaken as outlined above, are £137,785 (2021 £127,711).

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr M Kundi - Chair

Mrs P W Coventry

Mrs S L Dare (Resigned 21 October 2021)

Mr A M Bridson

Ms S Bickerton

Mr A M Chittenden (Resigned 20 January 2022)

Mr H G Greenwood

Mr D A McCullough (Appointed 20 January 2022)

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

Auditor

BWM were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

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.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees on 25 August 2022.

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Mr M Kundi - Chair
Trustee

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022**

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; 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE 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 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 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.

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.

SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF SEFTON CARERS CENTRE

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.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which 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.

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

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

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

SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF SEFTON CARERS CENTRE

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Louise Casey ACA (Senior Statutory Auditor)
for and on behalf of BWM

.....

Chartered Accountants
Statutory Auditor

Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total as restated 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	13,882	92,686	106,568	10,720
Charitable activities	4	529,093	718,358	1,247,451	1,353,073
Investments	5	1,471	-	1,471	1,205
Total income		544,446	811,044	1,355,490	1,364,998
<u>Expenditure on:</u>					
Raising funds	6	957	-	957	-
Charitable activities	7	481,967	675,029	1,156,996	1,297,826
Total expenditure		482,924	675,029	1,157,953	1,297,826
Net incoming resources before transfers		61,522	136,015	197,537	67,172
Gross transfers between funds	13	51,519	(51,519)	-	-
Net income for the year/ Net movement in funds		113,041	84,496	197,537	67,172
Fund balances at 1 April 2021		1,087,132	118,688	1,205,820	1,138,648
Fund balances at 31 March 2022		1,200,173	203,184	1,403,357	1,205,820

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
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total as restated 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	7,532	3,188	10,720
Charitable activities	4	553,159	799,914	1,353,073
Investments	5	1,205	-	1,205
Total income		561,896	803,102	1,364,998
<u>Expenditure on:</u>				
Charitable activities	7	520,784	777,042	1,297,826
Total expenditure		520,784	777,042	1,297,826
Net incoming resources before transfers		41,112	26,060	67,172
Gross transfers between funds	13	3,170	(3,170)	-
Net income for the year/ Net movement in funds		44,282	22,890	67,172
Fund balances at 1 April 2020		1,042,850	95,798	1,138,648
Fund balances at 31 March 2021		1,087,132	118,688	1,205,820

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14	610,915		577,281	
Investments	15	1		1	
Total fixed assets		610,916		577,282	
Current assets					
Stocks	17	2,139		1,319	
Debtors	18	50,247		28,089	
Cash at bank and in hand		937,166		769,776	
		989,552		799,184	
Liabilities					
Creditors: amounts falling due within one year	19	(197,111)		(170,646)	
Net current assets		792,441		628,538	
Total assets less current liabilities		1,403,357		1,205,820	
The funds of the charity					
Restricted funds	23	203,184		118,688	
<u>Unrestricted funds - general</u>					
Designated funds	25	1,062,388		959,421	
General unrestricted funds		137,785		127,711	
Total unrestricted funds		1,200,173		1,087,132	
Total charity funds		1,403,357		1,205,820	

The accounts were approved by the Trustees on 25/8/2022

.....
Mr M Kundi - Chair
Trustee

.....
Mr A M Bridson
Trustee

Company Registration No. 3124430

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	27		228,636		259,788
Investing activities					
Purchase of tangible fixed assets		(62,717)		-	
Investment income received		1,471		1,205	
Net cash (used in)/generated from investing activities			(61,246)		1,205
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			167,390		260,993
Cash and cash equivalents at beginning of year			769,776		508,783
Cash and cash equivalents at end of year			937,166		769,776

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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, L22 5PE.

1.1 Accounting convention

The accounts have been prepared in accordance 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 2019.

The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and 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 accounts.

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
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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.

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

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 measured at cost, net of depreciation and any impairment losses.

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

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:

Freehold property

Straight line basis over 50 years

Fixtures, fittings & equipment

Straight line basis over 5 or 10 years

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

With the adoption of FRS102 in 2016, the charity took the option to include the property at deemed 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 Fixed asset investments

Fixed asset investments are initially measured at cost and 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 nominal 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.

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.

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.

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 receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

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

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies (Continued)

1.12 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.

1.13 Retirement benefits

The charity operates a defined contribution scheme for selected employees. Contributions are charged to the SOFA in the period to which they relate.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.15 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.

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 general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	13,882	-	13,882	7,532	3,188	10,720
Legacies receivable	-	10,000	10,000	-	-	-
Grants receivable for core activities	-	82,686	82,686	-	-	-
	<u>13,882</u>	<u>92,686</u>	<u>106,568</u>	<u>7,532</u>	<u>3,188</u>	<u>10,720</u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

(Continued)

**Grants receivable for
core activities**

Sefton MBC	-	82,686	82,686	-	-	-
	-	82,686	82,686	-	-	-

4 Charitable activities

	Welfare & provision services 2022 £	Advice & Information services 2022 £	Total 2022 £	Welfare & provision services 2021 £	Advice & Information services 2021 £	Total 2021 as restated £
Services provided under contract	833,620	310,869	1,144,489	790,354	310,265	1,100,619
Covid-19 support funding	-	-	-	116,141	-	116,141
Performance related grants	62,348	-	62,348	65,723	-	65,723
Ancillary trading income	31,750	-	31,750	32,737	-	32,737
Other income	7,769	1,095	8,864	37,853	-	37,853
	935,487	311,964	1,247,451	1,042,808	310,265	1,353,073
Analysis by fund						
Unrestricted funds - general	529,093	-	529,093	553,159	-	553,159
Restricted funds	406,394	311,964	718,358	489,649	310,265	799,914
	935,487	311,964	1,247,451	1,042,808	310,265	1,353,073
Performance related grants						
Big Lottery	-	-	-	6,314	-	6,314
Carers Trust	5,755	-	5,755	13,099	-	13,099
Steve Morgan	10,500	-	10,500	22,000	-	22,000
Carers Trust (Active older)	26,371	-	26,371	12,251	-	12,251
National Lottery						
Community Fund	17,864	-	17,864	-	-	-
Other	1,858	-	1,858	12,059	-	12,059
	62,348	-	62,348	65,723	-	65,723

A review of income from charitable activities was completed at year-end and all services under contract are now being shown under a separate heading. The comparatives have been reclassified to the appropriate income heading.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	1,471	1,205

6 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Staff costs	957	-
	<u>957</u>	<u>-</u>

7 Charitable activities

	Welfare & provision services 2022 £	Advice & Information services 2022 £	Total 2022 £	Welfare & provision services 2021 £	Advice & Information services 2021 £	Total 2021 £
Staff costs	362,644	283,593	646,237	414,232	258,606	672,838
Premises costs	38,849	13,547	52,396	41,959	10,932	52,891
Supplies and services	100,115	21,481	121,596	193,947	22,621	216,568
	<u>501,608</u>	<u>318,621</u>	<u>820,229</u>	<u>650,138</u>	<u>292,159</u>	<u>942,297</u>
Share of support costs (see note 9)	271,489	872	272,361	349,094	-	349,094
Share of governance costs (see note 9)	64,406	-	64,406	6,435	-	6,435
	<u>837,503</u>	<u>319,493</u>	<u>1,156,996</u>	<u>1,005,667</u>	<u>292,159</u>	<u>1,297,826</u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

(Continued)

Analysis by fund

Unrestricted funds -
general

481,967 - 481,967 520,784 - 520,784

Restricted funds

355,536 319,493 675,029 484,883 292,159 777,042

837,503 319,493 1,156,996 1,005,667 292,159 1,297,826

8 Auditor's remuneration

Fees payable to the charity's auditor and associates:

**2022
£** **2021
£**

Audit of the charity's annual accounts

3,775 4,000

Non-audit services

All other non-audit services

3,125 2,435

9 Support costs

Support costs Governance costs
£ £ **2022 Support costs Governance costs**
£ £ **2021**
£

Staff costs 165,883 57,506 223,389 250,415 - 250,415

Depreciation 29,083 - 29,083 29,397 - 29,397

Supplies and services 67,057 - 67,057 69,282 - 69,282

Trustee training costs 257 - 257 - -

Other staff costs 10,081 - 10,081 - -

Audit fees - 3,775 3,775 - 4,000 4,000

Accountancy - 3,125 3,125 - 2,435 2,435

272,361 64,406 336,767 349,094 6,435 355,529

Analysed between

Charitable activities 272,361 64,406 336,767 349,094 6,435 355,529

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Advice and advocacy services	14	14
Welfare and respite services	18	16
Training and information services	3	3
Management and administration	8	8
	<u>43</u>	<u>41</u>

Employment costs

	2022 £	2021 £
Wages and salaries	754,090	799,882
Social security costs (NI contributions)	55,043	60,508
Other pension costs	61,450	62,863
	<u>870,583</u>	<u>923,253</u>

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

11 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension 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 profit or loss in respect of defined contribution schemes was £61,450 (2021 - £62,863).

12 Trustees

None of the trustees (or any persons connected with them) received fees or remuneration during the year (2021: none). No trustees received expenses during the year (2021: none).

13 Transfers

The transfer between restricted and unrestricted funds in the current year are due to the restriction being satisfied following the purchase of the required fixed asset and a reallocation of project funds following agreement with the grant provider.

The transfer between restricted and unrestricted funds in prior year is due to a surplus in funds following the completion of projects. As a result the balance of funds has been released to unrestricted.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

14 Tangible fixed assets

	Freehold property	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2021	1,053,451	82,989	1,136,440
Additions	-	62,717	62,717
At 31 March 2022	1,053,451	145,706	1,199,157
Depreciation and impairment			
At 1 April 2021	498,083	61,076	559,159
Depreciation charged in the year	16,829	12,254	29,083
At 31 March 2022	514,912	73,330	588,242
Carrying amount			
At 31 March 2022	538,539	72,376	610,915
At 31 March 2021	555,368	21,913	577,281

Other than the freehold property at 27-37 South Road, all the charity's assets are used for charitable purposes. In respect of the property, the charity leases the second floor to an NHS trust and as a result the property has a mixed use. The property has been accounted for in full within tangible fixed assets due to the charity not being able to reliably measure the fair value of the investment property element.

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2021 & 31 March 2022	1
Carrying amount	
At 31 March 2022	1
At 31 March 2021	1

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

15 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, 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.

Learning Well Agency is a company, limited by guarantee, registered in England and Wales, 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 from incorporation on 6 October 2015 to the charity's year end.

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

16 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	986,484	788,996
Equity instruments measured at cost less impairment	1	1
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	148,323	109,907
	<u> </u>	<u> </u>

17 Stocks

	2022	2021
	£	£
Raw materials and consumables	2,139	1,319
	<u> </u>	<u> </u>

18 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	48,180	18,623
Other debtors	1,136	597
Prepayments and accrued income	931	8,869
	<u> </u>	<u> </u>
	50,247	28,089
	<u> </u>	<u> </u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

19 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	20	48,788	60,739
Trade creditors		74,608	72,368
Accruals		73,715	37,539
		<u>197,111</u>	<u>170,646</u>

20 Deferred income

	2022 £	2021 £
Other deferred income	48,788	60,739
	<u>48,788</u>	<u>60,739</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Total deferred income at 1 April 2021	60,739	35,440
Amounts received in year	48,788	60,739
Amounts credited to statement of financial activities	(60,739)	(35,440)
	<u>48,788</u>	<u>60,739</u>
Total deferred income at 31 March 2022	<u>48,788</u>	<u>60,739</u>

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 2022/23 financial period.

21 Amounts held on behalf of third parties

The charitable company holds funds as agent totalling £218,647 (2021: £107,674), in a bank account operated by the charitable company, which is payable to third parties. The bank balance and an equivalent amount payable to third parties are excluded from these accounts.

	Balance at 1 April 2021 £	Received £	Paid out £	Balance at 31 March 2022 £
Personal Health Budget Support Service	107,674	2,642,211	(2,543,233)	206,652
Formby Hub	-	12,531	(1,420)	11,111
Friends of Deansgate	-	884	-	884
	<u>107,674</u>	<u>2,655,626</u>	<u>(2,544,653)</u>	<u>218,647</u>
Total	<u>107,674</u>	<u>2,655,626</u>	<u>(2,544,653)</u>	<u>218,647</u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

21 Amounts held on behalf of third parties

(Continued)

The Personal Health Budget Support Service (PHBSS) at Sefton Carers Centre is to give people with long term health conditions and disabilities the opportunity to manage their own health budget.

Sefton Carers Centre provide provide administrative support to Formby Hub as a local network partner and to Friends of Deansgate to bid for grant funding, to support environmental and mental health well-being.

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	239,441	204,494
	<u> </u>	<u> </u>

There were no other related party transactions in the year.

No guarantees have been given or received.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

23 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 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Income £	Expenditure £				Income £	Expenditure £			
NHS & Sefton MBC (Carers' Support)	36,437	279,404	(296,258)		-	19,583	275,909	(285,112)		-	10,380
Sefton MBC (Direct payments)	42,581	343,950	(299,277)		-	87,254	344,046	(278,820)		(21,519)	130,961
NHS (Autism project)	2,919	-	-		(2,919)	-	-	-		-	-
Carers Trust (Inspiring change fund)	-	-	-		-	-	5,755	(5,755)		-	-
The Lottery Community Fund (Young Carers)	-	-	-		-	-	17,864	(17,864)		-	-
Living Well Partnership (Social Prescribing)	3,872	25,615	(29,487)		-	-	-	-		-	-
Sefton CVS (Living Well)	9,989	34,960	(33,098)		-	11,851	34,960	(33,285)		-	13,526
Sefton MBC (Communities in Transition Fund)	-	8,384	(8,384)		-	-	-	-		-	-
Legacy income (Training Costs)	-	-	-		-	-	10,000	-		-	10,000
Fixed asset contribution	-	-	-		-	-	30,000	-		(30,000)	-
Other funds	-	899	(899)		-	-	2,953	(2,953)		-	-
Fixed asset contribution	-	1,694	(1,694)		-	-	-	-		-	-
Young Carers fundraising	-	954	(954)		-	-	-	-		-	-
Steve Morgan Foundation (Young Carers)	-	25,925	(25,925)		-	-	10,500	(10,500)		-	-
National Autistic Service (Autism project)	-	500	(500)		-	-	-	-		-	-
Sefton MBC (Covid shopping project)	-	15,000	(15,000)		-	-	-	-		-	-
Sefton Carers' Trust (Young Carers)	-	5,000	(5,000)		-	-	-	-		-	-

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

23 Restricted funds	(Continued)					
National Lottery Community Fund (Covid 19 funding)	-	6,314	(6,314)	-	-	-
Carers' Trust (Active older project)	-	12,251	(12,251)	-	26,371	-
Sefton MBC (COVID 19 Funding)	-	30,000	(29,749)	(251)	52,686	38,317
NHS (COVID 19 Funding)	-	12,252	(12,252)	-	-	-
	95,798	803,102	(777,042)	(3,170)	811,044	203,184

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

The Direct Payments scheme assists the cared for to meet their agreed support plan, which can be via the employment of personal assistants to meet their need. The team provide assistance with management, recruitment and payroll. The service also incorporates the provision of direct payments for carer assessment outcomes.

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 pecuniary legacy from the late Doreen Smith, to be utilised to increase funds available for training and other activities for Carers, in accordance with Doreen's wishes.

Sefton MBC has provided funding throughout the pandemic to support the Centre to remain operational, enabling the purchase of PPE and disinfectant sprays, building structural change to provide physical protection for staff, volunteers and visitors, mailshot communications to carers, resources to support training and counselling to be delivered virtually and to assist with the increased demand for carers support as the sector starts recovery from the pandemic

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

24 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	610,915	-	610,915	577,281	-	577,281
Investments	1	-	1	1	-	1
Current assets/(liabilities)	589,257	203,184	792,441	509,850	118,688	628,538
	<u>1,200,173</u>	<u>203,184</u>	<u>1,403,357</u>	<u>1,087,132</u>	<u>118,688</u>	<u>1,205,820</u>

25 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 £	Expenditure £	Transfers £	Balance at 1 April 2021 £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Short Term	63,500	-	-	63,500	-	35,550	99,050
Long Term	44,000	-	-	44,000	-	2,450	46,450
Opportunistic	90,000	-	-	90,000	-	25,640	115,640
Building and Equipment Renewal	69,000	-	90,000	159,000	-	(32,716)	126,284
Fixed Asset Reserve	606,678	(29,397)	-	577,281	(29,083)	62,716	610,914
Covid19 Contingency	45,000	(19,360)	-	25,640	-	(25,640)	-
Staff Retention	-	-	-	-	-	64,050	64,050
	<u>918,178</u>	<u>(48,757)</u>	<u>90,000</u>	<u>959,421</u>	<u>(29,083)</u>	<u>132,050</u>	<u>1,062,388</u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

25 Designated funds

(Continued)

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

The contingency reserves policy to be based on the following principles:

- Short Term - maintain four weeks' operating cost to avoid the potential implications on 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 uncertainty of the economic environment and the continual change in public sector financing maintain a sum equivalent to five percent of staff cost to assist potential restructuring requirements.
- Opportunistic – to support business evolution and to take advantage of potential development opportunities provide an amount equivalent of up to nine percent of annual income.
- Buildings and Equipment Renewal – to enable the replacement of key elements of fixed assets to ensure building value and operational efficiency.
- A Fixed Asset Reserve represents the net book value of the charity's assets to assist in the identification of free reserves.
- A Covid-19 Contingency Reserve - 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.
- A Staff Retention fund to cover risk of a funding gap for young carers services.

An annual review of contingency reserves is to be 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.

26 Operating lease commitments

Lessor

The operating leases represent leases of property to third parties. There are no options in place for either party to extend the lease terms.

At the reporting end date the charity had contracted with tenants for the following minimum lease payments:

	2022	2021
	£	£
Within one year	20,000	23,000
Between two and five years	-	20,000
	<hr/>	<hr/>
	20,000	43,000
	<hr/>	<hr/>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

27	Cash generated from operations	2022 £	2021 £
	Surplus for the year	197,537	67,172
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,471)	(1,205)
	Depreciation and impairment of tangible fixed assets	29,083	29,397
	Movements in working capital:		
	(Increase) in stocks	(820)	(820)
	(Increase)/decrease in debtors	(22,158)	102,093
	Increase in creditors	38,416	38,344
	(Decrease)/increase in deferred income	(11,951)	24,807
	Cash generated from operations	228,636	259,788
28	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.