

Charity Registration No. 1050808

Company Registration No. 3124430 (England and Wales)

**SEFTON CARERS CENTRE**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



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

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## Trustees

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

(Appointed post year-end on 15  
June 2023)

Ms J C McMillan

(Appointed post year-end on 15  
June 2023)

## Senior management team

Chief Executive  
Head of Finance  
Head of Learning & H&S  
Head of Performance and HR  
Head of Service Development & Quality  
Direct Payments Lead  
Carers Services and Safeguarding Lead

Mrs V Keeley  
Mrs K Spurling  
Mr P Blundell  
Ms R Fripp  
Mrs C Johnston  
Mrs K Thomas  
Ms R Darvill

(Resigned 31 July 2023)

## 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

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

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**Solicitors**

Brabners LLP  
Horton House  
Exchange Flags  
Liverpool  
L2 3YL

**Insurers**

Towergate  
Kings Court  
London Road  
Stevenage  
SG1 2GA

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**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
CHAIRMAN'S STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Introduction**

The past year has seen more challenges than expected for unpaid carers, not only from a health service in crisis and still struggling with the impacts of a pandemic but also the impacts of increases in costs of living. Over the last 12 months unpaid carers have had increased demands on their caring time due to the reducing numbers of paid care staff and therefore the lack of opportunity for respite, coupled with the cost of living which not only impacts the carer directly with utilities costs and food increases but also in the increase cost in care from providers. Sefton Carers Centre has seen an increase in the number of carers registering and the growing need for support as the stressful role of unpaid carers grows. .

**Our key service activities**

**Impacts of cost of living -**

The cost of living impact for unpaid carers has added to the pressures and stress of their caring role and their own wellbeing. With rising costs in not only food and utilities but also in paid care services, which has had the additional impact of reducing staff numbers employed, as salaries are not competitive with other markets. We are acutely aware that carers also have additional cost implications such as dietary requirements for the person they care for and additional electronic equipment to support the caring role, all of which impacts on household budgets. Sefton Carers Centre has therefore looked to identify how we can support carers and with a successful external funder and partnership with Sefton Affordable Warmth, we have developed a new 2 year project and created an **Energy Efficiency Team** who will identify funding grants for large items such as solar panels and property insulation to energy efficiency heating products and light bulbs. The aim of this project is to reduce the overall cost of living for unpaid carers, provide long term impact to utility cost increases and reduce impacts on the environment. This project will be implemented in the first quarter of the next financial year.

**Welfare Benefits Support**

Our Welfare Benefits Team provides carers and the person they care for with advice on benefits available to them. The team will support with the completion of complicated application forms, submission, challenge and tribunal if required. The team support Sefton residents to successfully obtain entitled benefits to the amount of a million pounds each year. However, demand for the service has increased, which is not unexpected due to the demands on unpaid carers increasing, many carers leaving paid employment to provide care as paid carer becomes more difficult to secure and the impact on cost of living. We have identified that 40% of carers seeking support are parent carers. Children's benefits can be very difficult to navigate and with this increase in demand we have recognised the need for a dedicated **Parent Carer Welfare Benefits Support Service**. This service will increase support for parent carers and reduce waiting times for our other benefits advice and support at a time when this support is much needed.

**Personal Health Budgets (PHBs)**

We developed this project a number of years ago in partnership with Sefton Advocacy to provide a response to delivering quality, choice and support for people and carers receiving PHBs. The project has grown to support not only adults but also children who have been assessed for continuing health care (CHC) but want to have choice and control on how their care is provided. Over the last financial year, we have also developed the project to support families living in Liverpool as well as Sefton. The service has demonstrated the importance of supporting a whole family approach with the added benefits of service provided by Sefton Carers Centre and independent advocacy via Sefton Advocacy Sefton Advocacy – Professional, independent advice for all.

**Warm Hubs**

**Sefton Warm Hubs** project is a response, coordinated by Sefton CVS to provide a range of voluntary sector locations across Sefton to enable people who can not afford heating during the winter months the option to keep warm in a community building whilst enjoying a hot drink and/or meal. Sefton Carers Centre is based on a high street in Waterloo and fully supported this initiative by opening our doors not only to carers but members of the public who needed a warm place and a hot drink, supported by our volunteers if support and advice needed.

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
CHAIRMAN'S STATEMENT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Young Carers In Transition**

The services for young carers and young carers in transition to adulthood continued to improve and evolve this year. We reviewed and updated processes and procedures for referrals, assessments, registrations and support plans, all with the aim of supporting more young carers more purposefully. Along with this, we developed our partnership working and increased the number of organisations we work alongside to support young carers; we are working with an ever-increasing number of education providers, health and social care professionals and other services. Fitting with this theme of growth, we also worked with more individuals and groups of young carers than ever before in our bespoke personal support sessions, our young carer groups, and our respite activities programme.

I would also like to highlight additional developments.

**The Health & Social Care Bill 2022 .**

The Health & Social Care Bill 2022 places new duties on NHS England and health settings to involve carers in a more strategic way through public engagement; these new provisions also require **Involvement with carers in relation to preventive treatment or care, diagnostic processes as well as the ongoing care and treatment of the person that they care for**. Importantly within this legislation there are clear responsibilities set out for NHS trusts to involve carers, including young carers, in the planning and delivery of discharge from hospital. Sefton Carers Centre has been working closely with Sefton Council and Merseyside & Cheshire ICB, Sefton Place, to support the development of new projects such as a dedicated unpaid carers hospital discharge project and new processes within hospital settings to support successful hospital discharge and reduce readmissions of cared for.

We have also been supporting the developments in **Virtual Wards** but also challenging how this will impact unpaid carers and also highlighting the positives, for unpaid carers, of virtual wards for cared for with conditions such as mental health.

The opening in April 2022 of the national **2 hour Urgent Community Response** service, offered new opportunities of support to unpaid carers and Sefton Carers Centre is working with partners to increase the profile of the service and open access to enable carers to directly refer, this development is due to progress during 2023.

**Older Carers Project**

The Older Carers Project was delivered over the last 2 years and ended on 6/10/22 with 2 closing events. The project was developed to support older carers to continue to care whilst maintaining their own health via activities and peer support. The project was set up during the pandemic which was difficult for the project development, but the feedback has evidenced the impact and success of this service. The funding was always time limited but supported by The Carers Trust. We have been able to maintain some elements of the service and embed best practice learned into our current service provision.

**Volunteers Celebration Event:**

The event was held on 8th June at Sefton Carers Centre in Waterloo. The event was very well received and attended by the High Sheriff of Merseyside, Lesley Martin-Wright who presented certificates of thanks to our volunteers. Many of our direct service delivery is reliant on our volunteers and this is the day in the year we thank them for their support. The volunteer feedback has been very positive, and the High Sheriff would like to visit again to meet carers.

Our **Ukraine Guests Support** continues and we have supported over 177 Guests with access to government funding via our pre-paid card service. We have been working with other voluntary, community and faith sectors over the last year to support this vulnerable group of people within our communities.

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**, was reviewed in March 2023 and again the organisations passed to maintain our Grade 1 status.

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
CHAIRMAN'S STATEMENT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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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, Cheshire and Merseyside ICB, Carers Trust, Community Lottery Fund, the Triangle Trust, Asda, Henry Smith Charity and the Community Resilience fund.



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Mo Kundu  
Chairman

Date: 19/10/2023

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 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, reviewed 2023.

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 2023**

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**Our values**

Our values are very important to us, they have guided our decision making over the past 29 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 in the new development of the ICB for Merseyside and Cheshire, Sefton Place.

As a **Service Provider - Adult Carers**, we are commissioned by Sefton Council, ICB for Merseyside and Cheshire, Sefton Place 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, 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, 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 and transition support for young carers and young adult carers aged 18 to 25. 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 ICB 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  
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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

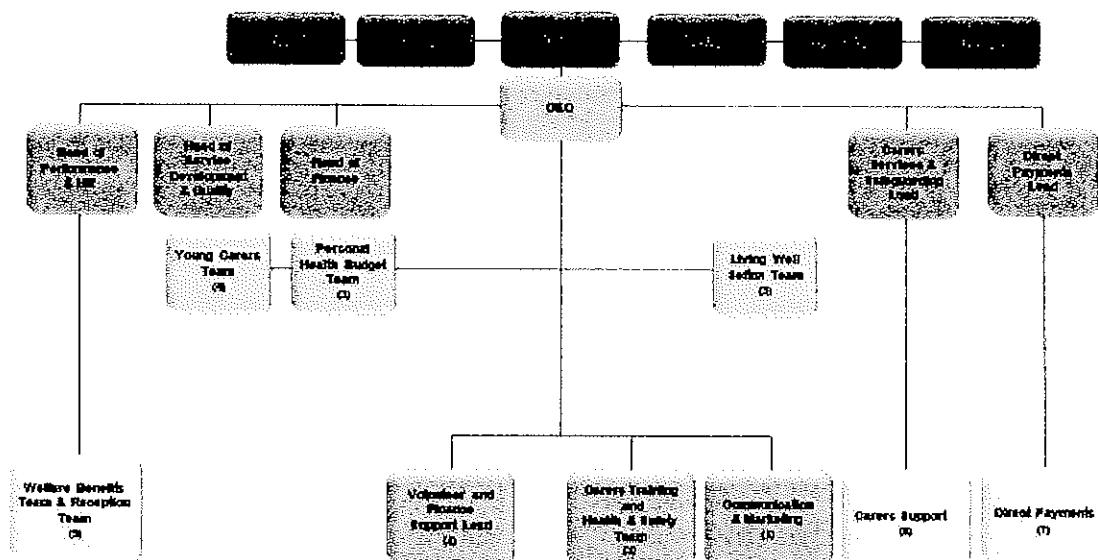
**Risk assessment**

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 2022-23**



**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

**Achievements and Performance**

<b>10,760</b> CARERS REGISTERED 	<b>4,167</b> CARERS SUPPORTED 1 TO 1 	<b>1,112</b> NEW CARERS REGISTERED 	<b>2,318</b> PARENT CARERS SUPPORTED 	<b>OVER 14,095</b> USED THE WEBSITE 
<b>526**</b> HOURS SITTING SERVICE 	<b>990</b> ONAR/REVIEWS COMPLETED OR CLOSED 	<b>321</b> HOME VISITS 	<b>OVER £928K</b> WELFARE BENEFITS SECURED 	<b>1,774</b> LISTENING EAR SUPPORT CALLS 
<b>4,687</b> VOLUNTEER HOURS 	<b>45</b> THERAPY SESSIONS DELIVERED (Service suspended) 	<b>10,437</b> TELEPHONE CONTACTS 	<b>763</b> CARERS BENEFITTED FROM FACE-TO-FACE TRAINING 	<b>218</b> DIRECT PAYMENTS REFERRALS RECEIVED 
<b>£73K</b> VOLUNTEER VALUE 	<b>61</b> NEW YOUNG CARERS 	<b>3</b> DOUBLE PAGE NEWSPAGE ARTICLES ISSUED TO 125,000 RESIDENTS 	<b>316</b> CARERS BENEFITTED FROM COUNSELLING 	<b>15</b> CONSULTATIONS CARERS VOICE FED CARERS VIEWS INTO 

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

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**CASE STUDIES**

**Case Study 1**

**Brief Description of Carer/ Cared For**

The Carer is a 68yr old grandmother who has guardianship of her 6yr old grandson, she has been registered with our service since 2020 and has accessed our services and has had a Parent Carer Assessment. She contacted the Centre and explained that since we have last seen Brayden he has had a diagnosis of ASD and sensory processing disorder. He also has a social worker from the localities team. Carer was inquiring about an education psychologist who could deliver therapeutic support for a child who has had early trauma as this was picked up when Brayden was diagnosed.

**How we Helped**

Social care agreed in principle to pay for this therapy, but they are not aware who can deliver this. We offered some low-level advocacy to find recommendations for the therapy. We contacted the Principal Educational Psychologist at Sefton SEN & Inclusion Service. They directed to JSA psychotherapy, Sefton have commissioned assessment and play therapy from the company so this would be a possible support for Brayden to access. They also explained that there is a register of play therapists- BAPT Qualified Play Therapists, BAPT approved Supervisors & Trainers available for private work throughout the UK - The British Association of Play Therapists.

Advocacy

Emotional Support

**Outcome**

Social Care had asked Carol and school to identify a therapist, but Carol said she is fed up having to do all the legwork herself and has run out of ideas, and it was having an impact on her own wellbeing. She was also concerned they are going to close the social care plan; she feels they still need a social worker, now she has found some avenues for support social care will stay involved with the family. Carer said she felt relieved that we could support her and not as overwhelmed.

**Case Study 2**

**Brief Description of Carers/ Cared For**

There are 3 young carers in the family who care for a parent who is an ex veteran and has severe back pain due to an operation. The family have recently experienced lots of adversities including the death of a close family member. The young carers have a significant caring role for a parent who unfortunately are unable to parent the children as well as they would like due to severe pain.

**How we Helped**

We provided 6 1-1 sessions in school with the young carers to allow them to talk, and express their feelings. We attended all CIN meetings for the family, and provided a voice for the children. When it was found the family were struggling financially and one child was not bringing a coat to school, we used the emergency young carers fund to buy the young people some clothes, and a winter coat to ensure they were staying warm.

Financial Stress

Family Issues

**Outcome**

The young carers were able to receive some new clothes right before christmas. This was really beneficial as they were not going to be receiving many presents.

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Financial review**

For 2022/23 financial year there is a net surplus budget position that in the main was generated from vacancy savings, resulting from a high staff turnover in-year, with employees seeking higher remuneration with other local organisations due to cost-of-living pressures. Increased income from bank interest was another factor impacting the year-end position with interest rates being higher than was anticipated when the budget was set. In addition, further income was generated with a re-negotiation of the lease for the 2nd floor of the Centre's building and also the introduction of charging for room hire, in an attempt to maximise use of the Centre's building asset.

There have been pressures on the budget throughout the year including a 400% increase in the cost of the electricity contract from November 2022, at a cost to the Centre of £23,500 in a full year. The budget has had to be managed carefully as, apart from an increase of 1.7% (£2,176) on the NHS contract supporting core and family services, there has been no inflationary increases from all other funders, including the Council, the Centre's largest funder. This is a difficult situation to be in where funding is static, while the Centre is subject to all cost-of-living pressures, particularly as 74 per cent of our spend is employee related. Also, the demand for the Centre's services to support Carers is increasing, as the rising cost of living impacts Carers health and well-being.

Utilisation of restricted reserves, in agreement with the relevant funder, enabled a modest salary increase from November 2022 in an attempt to retain staff, following a surge of staff leaving to seek improved pay. However, this can only be a short-term solution until additional permanent resources are sourced.

With regard to other external resources for projects, the Older Carers project external funding ended in October 2022 with some of the services that had been provided from this funding being maintained and integrated with existing services. The Lottery Community Fund support, for a Young Carers Post, ended in October 2022, with the Council picking up the funding until March 2024. The Council also agreed to fund a Welfare Rights post from December 2022 to March 2024, given the demand for services from Parent Carers. There have also been some successful applications resulting in additional external funding, including the Triangle Trust funding an additional Young Carers post for two years. A successful bid was also made to the Carers Trust for funds to enable carers to engage in respite activities. The Henry Smith Charity awarded a contribution towards the cost of a Young Carers residential activity. Applications to the Community Resilience fund, via CVS, have resulted in the provision of winter packs for carers, also supported by Asda, together with funding for other carer activity, resulting in the development of a small garden area at the Centre.

Looking ahead to 2023/24, the Centre's operation continues to be reliant on funding mainly from Sefton Council. The economic environment for the sector continues to remain challenging with pressures on both health and social care budgets, locally and nationally. The Council has agreed to support the Centre's services for a further two years from 1 April 2023 while a strategic review is undertaken, underpinned by a Carers Strategy for the following five years. The Chief Executive continues to liaise with the Council to demonstrate the financial pressure of maintaining the current level of service provided by the Centre, with no inflationary increase having been received now for eleven years, for a service which is a statutory responsibility of the Council. In order to plan and operate a service successfully, adequate resources are required with funding agreed over the longer term; currently the Centre only has indication of one-year funding from the Council.

A small inflationary uplift of 1.8% representing £ 2,300 has been notified by the NHS for core and family support services in 2023/24. Other funding, for Personal Health budgets and Living Well services, remains in place, however, again, with no inflationary uplift. So, as with 2022/23 financial year, the Centre again finds itself facing substantial cost of living increases with minimal inflationary support from funders.

A balanced budget for 2023/24 was agreed by Trustees in April 2023 that absorbed the additional annual cost of electricity within the increase in lease rental income to be received from the re-negotiated lease for the 2nd floor of the building. The budget is again supported by the agreed use of a restricted reserve to fund the November 2022 pay award in 2023/24. There are no funds available for any salary increase for staff in 2023/24.

Although not all budgets will be impacted by inflation, there continues to be inflationary pressures on the Centre's running costs. The Centre is also a Real Living Wage employer and the uplift announcement in Autumn 2023 will have a cost impact for some of the Centre's posts. The Centre's gas contract is due for renewal May 2024 and unlike the electricity contract that was renewed in 2022 and is now budgeted at current market rates, the gas contract renewal will likely be impacted by the global increase in energy costs and has yet to be tested at increased market prices; So, there are concerns about budget pressures during 2023/24 and running into 2024/25.

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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The Centre continues to seek additional external funding for services, to integrate with existing services, to further support Carers. Funding from the Energy Industry Voluntary Redress Scheme ([www.energyredress.org.uk](http://www.energyredress.org.uk)) has been agreed for two years, enabling the direct employment of two members of staff and working in partnership with the Council's affordable Warmth Team; the aim of this project being to reduce the overall cost of living for unpaid carers, providing long term impact to utility cost increases. In addition, funding from the Burbo Bank Extension Community Fund has enabled the employment of a part-time unpaid carer liaison support worker to assist the Centre with the significant increase in the number of unpaid carers coming into the centre at crisis point and to support a dedicated unpaid carers hospital discharge project. Also, the Council has agreed additional funding, in 2023/24, for two posts to support the Direct Payments team given the increased demand from the Childrens aspect of the service.

The year ahead will once again 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. Given 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 set aside funds of £65,692. £7,500 is required to maintain the short-term reserve, representing 3 weeks of operating costs. To maintain the long-term reserve, at 5% of staffing costs, an additional £4,300 is required. With the continued cost of living crisis and pressure on funders' budgets, then a sum of £45,437 has been set aside to assist with the continued risk of staff retention. Finally, £8,455 has been put into a Young Carers Activities reserve, to enable specific donations from prior years to be utilised for the purpose intended.

After expenditure of £57,200 during the year, designated funds at the end of the year total £1,070,880 including the fixed asset reserve of £578,154 (2022 £1,062,388 with fixed asset reserve £610,914).

Free resources available, following the review of reserves undertaken as outlined above, are £137,786 (2022 £137,785).

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**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

Mr A M Bridson

Ms S Bickerton

Mr H G Greenwood

(Resigned 15 June 2023)

Mr D A McCullough

Ms S Rimmer

(Appointed 15 June 2023)

Ms J C McMillan

(Appointed 15 June 2023)

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

**Auditor**

In accordance with the company's articles, a resolution proposing that BWM be reappointed as auditor of the company will be put at a General Meeting.

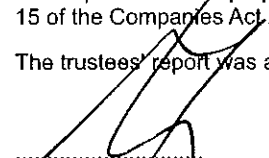
**Disclosure of information to auditor**

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.

  
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Mr M Kundi - Chair

Trustee

Dated: 19/10/2023

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

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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.

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**

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**Opinion**

We have audited the financial statements of Sefton Carers Centre (the 'charity') for the year ended 31 March 2023 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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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  
COMPANY LIMITED BY GUARANTEE  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF SEFTON CARERS CENTRE**

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**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.

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

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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.

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.

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

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**Use of our report**

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

BWM

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

19 October 2023

**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 2023**

**Current financial year**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	3	4,197	-	4,197	106,568
Charitable activities	4	537,010	735,979	1,272,989	1,247,451
Investments	5	19,529	-	19,529	1,471
<b>Total income</b>		<b>560,736</b>	<b>735,979</b>	<b>1,296,715</b>	<b>1,355,490</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	1,129	-	1,129	957
Charitable activities	7	565,512	769,335	1,334,847	1,156,996
<b>Total expenditure</b>		<b>566,641</b>	<b>769,335</b>	<b>1,335,976</b>	<b>1,157,953</b>
<b>Net (outgoing)/Incoming resources before transfers</b>		<b>(5,905)</b>	<b>(33,356)</b>	<b>(39,261)</b>	<b>197,537</b>
Gross transfers between funds	14	14,398	(14,398)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>8,493</b>	<b>(47,754)</b>	<b>(39,261)</b>	<b>197,537</b>
Fund balances at 1 April 2022		1,200,173	203,184	1,403,357	1,205,820
<b>Fund balances at 31 March 2023</b>		<b>1,208,666</b>	<b>155,430</b>	<b>1,364,096</b>	<b>1,403,357</b>

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 2023**

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	13,882	92,686	106,568
Charitable activities	4	529,093	718,358	1,247,451
Investments	5	1,471	-	1,471
<b>Total income</b>		<b>544,446</b>	<b>811,044</b>	<b>1,355,490</b>
<b><u>Expenditure on:</u></b>				
Raising funds	6	957	-	957
Charitable activities	7	481,967	675,029	1,156,996
<b>Total expenditure</b>		<b>482,924</b>	<b>675,029</b>	<b>1,157,953</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>61,522</b>	<b>136,015</b>	<b>197,537</b>
Gross transfers between funds	14	51,519	(51,519)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>113,041</b>	<b>84,496</b>	<b>197,537</b>
Fund balances at 1 April 2021		1,087,132	118,688	1,205,820
<b>Fund balances at 31 March 2022</b>		<b>1,200,173</b>	<b>203,184</b>	<b>1,403,357</b>

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET  
AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	15		578,155		610,915
Investments	16		1		1
<b>Total fixed assets</b>			578,156		610,916
<b>Current assets</b>					
Stocks	17	1,595		2,139	
Debtors	19	65,696		50,247	
Cash at bank and in hand		816,926		937,166	
		884,217		989,552	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	20	(98,277)		(197,111)	
<b>Net current assets</b>			785,940		792,441
<b>Total assets less current liabilities</b>			1,364,096		1,403,357
<b>The funds of the charity</b>					
Restricted funds	24		155,430		203,184
<u>Unrestricted funds - general</u>					
Designated funds	26	1,070,880		1,062,388	
General unrestricted funds		137,786		137,785	
<b>Total unrestricted funds</b>			1,208,666		1,200,173
<b>Total charity funds</b>			1,364,096		1,403,357

The accounts were approved by the Trustees on 19/10/2023

Mr M Kundt - 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 2023**

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	28		(139,769)		228,636
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(62,717)	
Investment income received		19,529		1,471	
<b>Net cash generated from/(used in) investing activities</b>			19,529		(61,246)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(120,240)		167,390
Cash and cash equivalents at beginning of year			937,166		769,776
<b>Cash and cash equivalents at end of year</b>			816,926		937,166



**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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

**1.3 Charitable funds**

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

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 2023**

---

**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 2023**

---

**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 2023**

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**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.

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**3 Donations and legacies**

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	4,197	13,882	-	13,882
Legacies receivable	-	-	10,000	10,000
Grants receivable for core activities	-	-	82,686	82,686
	<u>4,197</u>	<u>13,882</u>	<u>92,686</u>	<u>106,568</u>
<b>Grants receivable for core activities</b>				
Sefton MBC	-	-	82,686	82,686
	<u>-</u>	<u>-</u>	<u>82,686</u>	<u>82,686</u>

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**4 Charitable activities**

	Welfare & provision services 2023 £	Advice & Information services 2023 £	Total 2023 £	Welfare & provision services 2022 £	Advice & Information services 2022 £	Total 2022 £
Services provided under contract	835,016	318,355	1,153,371	833,620	310,869	1,144,489
Performance related grants	74,174	-	74,174	62,348	-	62,348
Ancillary trading income	38,285	-	38,285	31,750	-	31,750
Other income	7,159	-	7,159	7,769	1,095	8,864
	<u>954,634</u>	<u>318,355</u>	<u>1,272,989</u>	<u>935,487</u>	<u>311,964</u>	<u>1,247,451</u>
Analysis by fund						
Unrestricted funds - general	537,010	-	537,010	529,093	-	529,093
Restricted funds	417,624	318,355	735,979	406,394	311,964	718,358
	<u>954,634</u>	<u>318,355</u>	<u>1,272,989</u>	<u>935,487</u>	<u>311,964</u>	<u>1,247,451</u>
<b>Performance related grants</b>						
Sefton MBC	11,191	-	11,191	-	-	-
Asda (Winter packs)	1,000	-	1,000	-	-	-
Carers Trust	21,970	-	21,970	5,755	-	5,755
Sefton CVS	4,565	-	4,565	-	-	-
Triangle Trust	2,870	-	2,870	-	-	-
The Henry Smith Charity	1,530	-	1,530	-	-	-
Steve Morgan	-	-	-	10,500	-	10,500
Carers Trust (Active older)	15,933	-	15,933	26,371	-	26,371
National Lottery						
Community Fund	15,115	-	15,115	17,864	-	17,864
Other	-	-	-	1,858	-	1,858
	<u>74,174</u>	<u>-</u>	<u>74,174</u>	<u>62,348</u>	<u>-</u>	<u>62,348</u>

**5 Investments**

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	<u>19,529</u>	<u>1,471</u>

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**6 Raising funds**

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Staff costs	1,129	957
	<u>1,129</u>	<u>957</u>

**7 Charitable activities**

	Welfare & provision services 2023 £	Advice & Information services 2023 £	Total 2023 £	Welfare & provision services 2022 £	Advice & Information services 2022 £	Total 2022 £
Staff costs	409,719	301,146	710,865	362,644	283,593	646,237
Premises costs	47,527	14,098	61,625	38,849	13,547	52,396
Supplies and services	159,288	23,209	182,497	100,115	21,481	121,596
	<u>616,534</u>	<u>338,453</u>	<u>954,987</u>	<u>501,608</u>	<u>318,621</u>	<u>820,229</u>
Share of support costs (see note 8)	303,778	3,695	307,473	271,489	872	272,361
Share of governance costs (see note 8)	72,387	-	72,387	64,406	-	64,406
	<u>992,699</u>	<u>342,148</u>	<u>1,334,847</u>	<u>837,503</u>	<u>319,493</u>	<u>1,156,996</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	565,512	-	565,512	481,967	-	481,967
Restricted funds	427,187	342,148	769,335	355,536	319,493	675,029
	<u>992,699</u>	<u>342,148</u>	<u>1,334,847</u>	<u>837,503</u>	<u>319,493</u>	<u>1,156,996</u>

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**8 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	189,442	65,457	254,899	165,883	57,506	223,389
Depreciation	32,760	-	32,760	29,083	-	29,083
Supplies and services	71,784	-	71,784	67,057	-	67,057
Trustee training costs	-	-	-	257	-	257
Other staff costs	13,487	-	13,487	10,081	-	10,081
Audit fees	-	3,790	3,790	-	3,775	3,775
Accountancy	-	3,140	3,140	-	3,125	3,125
	<u>307,473</u>	<u>72,387</u>	<u>379,860</u>	<u>272,361</u>	<u>64,406</u>	<u>336,767</u>
Analysed between						
Charitable activities	<u>307,473</u>	<u>72,387</u>	<u>379,860</u>	<u>272,361</u>	<u>64,406</u>	<u>336,767</u>

**9 Auditor's remuneration**

<b>Fees payable to the charity's auditor and associates:</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Audit of the charity's annual accounts	<u>3,790</u>	<u>3,775</u>
<b>Non-audit services</b>		
All other non-audit services	<u>3,140</u>	<u>3,125</u>

Auditor's remuneration for 2023 includes the reversal of an overprovision made in 2022. Actual remuneration for 2023 services total £7,380.



**SEFTON CARERS CENTRE  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2023 Number</b>	<b>2022 Number</b>
Advice and advocacy services	11	14
Welfare and respite services	18	18
Training and information services	3	3
Management and administration	10	8
	<u>42</u>	<u>43</u>

**Employment costs**

	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	837,107	754,090
Social security costs (NI contributions)	64,046	55,043
Other pension costs	65,740	61,450
	<u>966,893</u>	<u>870,583</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 £65,740 (2022 - £61,450).

**12 Trustees**

None of the trustees (or any persons connected with them) received fees or remuneration during the year (2022: none). No trustees received expenses during the year (2022: none).

**13 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**14 Transfers**

The transfers between restricted and unrestricted funds in the current year are partly due to a reallocation of project funds following agreement with the grant provider. As a result the balance of funds have been released to unrestricted. This has been offset by a transfer from unrestricted to restricted funds due to an over spend in the Carers Support project.

The transfer between restricted and unrestricted funds in the prior 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.

**15 Tangible fixed assets**

	Freehold property	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	1,053,451	145,706	1,199,157
At 31 March 2023	1,053,451	145,706	1,199,157
<b>Depreciation and impairment</b>			
At 1 April 2022	514,912	73,330	588,242
Depreciation charged in the year	16,829	15,931	32,760
At 31 March 2023	531,741	89,261	621,002
<b>Carrying amount</b>			
At 31 March 2023	521,710	56,445	578,155
At 31 March 2022	538,539	72,376	610,915

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.

**16 Fixed asset investments**

	Unlisted investments
	£
<b>Cost or valuation</b>	
At 1 April 2022 & 31 March 2023	1
<b>Carrying amount</b>	
At 31 March 2023	1
At 31 March 2022	1

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**16 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.

**17 Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Raw materials and consumables	1,595	2,139

**18 Financial instruments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	881,705	986,484
Equity instruments measured at cost less impairment	1	1
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	58,251	148,323

**19 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	61,736	48,180
Other debtors	3,044	1,136
Prepayments and accrued income	916	931
	65,696	50,247

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**20 Creditors: amounts falling due within one year**

	Notes	2023 £	2022 £
Deferred income	21	40,026	48,788
Trade creditors		1,522	74,608
Accruals		56,729	73,715
		<u>98,277</u>	<u>197,111</u>

**21 Deferred income**

	2023 £	2022 £
Other deferred income	<u>40,026</u>	<u>48,788</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Total deferred income at 1 April 2022	48,788	60,739
Amounts received in year	40,026	48,788
Amounts credited to statement of financial activities	<u>(48,788)</u>	<u>(60,739)</u>
Total deferred income at 31 March 2023	<u>40,026</u>	<u>48,788</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 2023/24 financial period.

**22 Amounts held on behalf of third parties**

The charitable company holds funds as agent totalling £201,354 (2022: £218,647), 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 2022 £	Received £	Paid out £	Balance at 31 March 2023 £
Personal Health Budget Support Service	206,652	3,318,219	(3,350,605)	174,266
Formby Hub	11,111	1,904	(4,209)	8,806
Friends of Deansgate	884	-	-	884
Ukraine	-	59,114	(59,114)	-
NHS-Hospital Discharge	-	20,000	(2,602)	17,398
Total	<u>218,647</u>	<u>3,399,237</u>	<u>(3,416,530)</u>	<u>201,354</u>

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**22 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 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.

Sefton Carers Centre provide use of prepaid cards, for identified Ukraine guests, to administer £200 subsistence payment, funded by Sefton Council.

Sefton Carers Centre provide use of prepaid cards for one off payments to support for families and carers which enables them to provide care and support to a patient returning to their own home whilst recovering and recuperating. Funded by NHS.

**23 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	261,309	239,441
	<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 2023**

**24 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 2021 £	Movement in funds			Balance at 1 April 2022 £	Movement in funds			Balance at 31 March 2023 £
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
		£	£	£		£	£	£	
NHS & Sefton MBC (Carers' Support)	19,583	275,909	(285,112)	-	10,380	283,395	(306,030)	12,255	-
Sefton MBC (Direct payments)	87,254	344,046	(278,820)	(21,519)	130,961	343,950	(338,247)	(26,653)	110,011
Carers Me Time	-	-	-	-	-	4,825	(4,825)	-	-
Carers Trust (Inspiring change fund)	-	5,755	(5,755)	-	-	15,995	(15,995)	-	-
Carers Winter Packs	-	-	-	-	-	3,000	(2,999)	-	1
The Lottery Community Fund (Young Carers)	-	17,864	(17,864)	-	-	15,115	(15,115)	-	-
Sefton CVS (Community Resilience)	-	-	-	-	-	988	(988)	-	-
Sefton CVS (Living Well)	11,851	34,960	(33,285)	-	13,526	34,960	(36,118)	-	12,368
Legacy income (Training Costs)	-	10,000	-	-	10,000	-	(853)	-	9,147
Other funds	-	2,953	(2,953)	-	-	-	-	-	-
Fixed asset contribution	-	30,000	-	(30,000)	-	-	-	-	-
Triangle Trust	-	-	-	-	-	2,870	(2,870)	-	-
Steve Morgan Foundation (Young Carers)	-	10,500	(10,500)	-	-	-	-	-	-
Henry Smith Charity	-	-	-	-	-	1,530	(1,530)	-	-
Sefton CVS (Thrive)	-	-	-	-	-	1,517	(1,517)	-	-
Young Carers - YCAD	-	-	-	-	-	650	-	-	650
Sefton Council (Young Carers)	-	-	-	-	-	11,191	(11,191)	-	-
Carers' Trust (Active older project)	-	26,371	(26,371)	-	-	15,932	(15,932)	-	-
Sefton MBC (COVID 19 Funding)	-	52,686	(14,369)	-	38,317	-	(15,064)	-	23,253
Warm Spaces	-	-	-	-	-	60	(60)	-	-
	118,688	811,044	(675,029)	(51,519)	203,184	735,978	(769,334)	(14,398)	155,430

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**24 Restricted funds**

**(Continued)**

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.

The centre received funding from Asda and the Community Resilience Grant via CVS. This enabled the provision of winter packs, for Carers, to support them through the colder months and also to support with the Centre's energy costs to enable the offer of a Warm Hub facility.

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.

The centre was successful in securing funding from the Carer's Trust leading on the Young Carers Action Day in 2023. Funding was utilised to hold an event enabling Young Carers to come together and involving schools in the borough.

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**25 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	578,155	-	578,155	610,915	-	610,915
Investments	1	-	1	1	-	1
Current assets/(liabilities)	630,510	155,430	785,940	589,257	203,184	792,441
	<u>1,208,666</u>	<u>155,430</u>	<u>1,364,096</u>	<u>1,200,173</u>	<u>203,184</u>	<u>1,403,357</u>

**26 Designated funds**

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

	Balance at 1 April 2021 £	Expenditure £	Transfers £	Balance at 1 April 2022 £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Short Term	63,500	-	35,550	99,050	-	7,500	106,550
Long Term	44,000	-	2,450	46,450	-	4,300	50,750
Opportunistic	90,000	-	25,640	115,640	-	-	115,640
Building and Equipment Renewal	159,000	-	(32,716)	126,284	-	-	126,284
Fixed Asset Reserve	577,281	(29,083)	62,716	610,914	(32,760)	-	578,154
Covid19 Contingency	25,640	-	(25,640)	-	-	-	-
Staff Retention	-	-	64,050	64,050	(24,440)	45,437	85,047
Young Carers Activity	-	-	-	-	-	8,455	8,455
	<u>959,421</u>	<u>(29,083)</u>	<u>132,050</u>	<u>1,062,388</u>	<u>(57,200)</u>	<u>65,692</u>	<u>1,070,880</u>



**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**26 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. The residual development element was transferred to the opportunistic reserve during 2021/22 financial year.
- A Staff Retention fund to cover risk of a funding gap for young carers services.
- Funds set aside representing donations and receipts, received in prior years, for the specific purpose of supporting Young Carers activities when required.

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.

**27 Operating lease commitments**

**Lessor**

The operating leases represent leases of property to third parties up to the contract break date. This is set out in the lease agreement, with the lessee having an option of an additional year. This additional year has not been provided due to the uncertainty whether this will be exercised.

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	51,250	20,000

**SEFTON CARERS CENTRE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>28 Cash generated from operations</b>	<b>2023 £</b>	<b>2022 £</b>
(Deficit)/surplus for the year	(39,261)	197,537
Adjustments for:		
Investment income recognised in statement of financial activities	(19,529)	(1,471)
Depreciation and impairment of tangible fixed assets	32,760	29,083
Movements in working capital:		
Decrease/(increase) in stocks	544	(820)
(Increase) in debtors	(15,449)	(22,158)
(Decrease)/increase in creditors	(90,072)	38,416
(Decrease) in deferred income	(8,762)	(11,951)
<b>Cash (absorbed by)/generated from operations</b>	<b>(139,769)</b>	<b>228,636</b>

**29 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.