

Charity Registration No. 1050808

Company Registration No. 03124430 (England and Wales)

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Kundi MBE - Chair Mrs P W Coventry Mr A M Bridson Mr D A McCullough Ms S Rimmer Ms J C McMillan Mr P Howard Ms K M Newton Mr K Bartram-Paddan	(Appointed 31 May 2024) (Appointed 12 March 2025) (Appointed 19 June 2025)
Senior management team	Mrs V Keeley Mrs K Spurling Mr P Blundell Mrs C Johnston Mrs K Thomas Ms R Darvill Mr A Deacon Mrs H Vernon Ms H Cater	
Secretary	Mrs V Keeley	
Charity number	1050808	
Company number	03124430	
Principal address	27-37 South Road Waterloo Liverpool L22 5PE	
Registered office	27-37 South Road Waterloo Liverpool L22 5PE	
Auditor	Mitchell Charlesworth (Audit) Limited Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ	
Solicitors	Brabners LLP Horton House Exchange Flags Liverpool L2 3YL	

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

Insurers

Q Underwriting
Rossington's Business Park
West Carr Road
Retfird
Nottinghamshire
DN22 7SQ

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SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

Introduction

The last year has been very special for Sefton Carers Centre as we celebrated our 30 Anniversary with a visit from the Carers Trust, President, HRH The Princess Royal. 30 years ago, we were privileged by HRH The Princess Royal who opened the Centre. To be honoured again 30 years on is a testament to the Trustees, Carers, Staff and Volunteers who have developed services for unpaid carers, enabled carers to have a voice locally and nationally and strived to ensure all carers of all ages are recognised.

We have also had our challenges in this year with a focus on carers in financial hardship as pressures grow with increasing costs of living, impacts on benefit reductions and overpayment demands of carers allowance. We have been working locally and nationally to raise awareness and highlighting the importance of keeping carers able and healthy to continue caring, whilst ensuring carers have choices and a voice in decision making. The development of the Sefton All Age Carers Strategy has been a success in recognising carers in Sefton with the development of an action plan to identify areas of need, actions, impact and change, which ensures accountability across the local authority, health, education and ourselves.

Our key activities & developments

New unpaid carers legislation

Following a successful national partnership campaign, the Carer's Leave Act 2023 came into force on 6 April 2024, providing all carers in employment with a new statutory right to take 5 days of unpaid leave from work each year to fulfil caring responsibilities.

CQC Inspection

The Care Quality Commission (CQC) are now required to inspect local authorities under their duties of part 1 of the Care Act 2014 which includes statutory duties to unpaid carers and support given. Sefton Carers Centre provided detailed information and support to Sefton Council, Adult Social Care to prepare for their first CQC Inspection and supported the live inspection in summer 2024. The final report is due to be published in June 25. We will look to identify lessons learnt and recommendations to support the development of services for unpaid carers in Sefton.

New Website & Marketing

Our website is at the heart of our communication strategy and is a key tool in promoting services, information, both locally and nationally and enabling direct contact. Our previous website lacked the ability to perform well on mobile phones and was restrictive with only downloadable forms. With co production from carers of all ages we have developed and launched a new interactive website which will enable growth and development of access to information, services and support at anytime. We have developed key information and literature for health professionals with a focus on GP practice including QR codes to increase unpaid carers with access to our services.

AI investment

As an organisation we embrace change which is supportive to our mission. The sudden impact of technology in AI has been vast and we have, with diligence, identified and developed new ways of supporting carers with AI. Although still in its infancy we are already seeing the benefits which has enabled our staff to focus more on the carer and reduce impact of administration. This is an area we look forward to developing whilst keeping the carer at the heart of our support.

SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE CHAIRMAN'S STATEMENT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

National Carers Week

This year we went out on the road taking the Carers Centre as a “pop up” to ASDA at Southport, Aintree and Bootle to highlight and identify hidden carers and provide information, advice and guidance on carers rights. We also hosted events for Parent Carers to discuss services provided by CAMHS and we supported an event at Jaguar Land Rover to provide advice and support to any of their staff who may also be carers.

Volunteer Celebration Event

We have again been honoured with attendance by the High Sheriff of Merseyside, Professor John Mohin, OBE DL, at our annual Thank You event. The High Sheriff kindly presented certificates to our 65 volunteers. Volunteers are vital to Sefton Carers Centre, and they are pivotal to our service provision and centre management. This year our volunteers provided over 4000 hours of support which are humbly, very grateful.

Carers Smart

Carers Trust have launched Carers Smart which is a discount card but also provides legal and IT support. The service is free to carers who are registered with a network partner of the Trust. We are promoting this new opportunity via our website, newsletters and welcome information packs.

Personal Health Budgets

A service we have been providing for a number of years in Sefton to enable people to have choice and control in the management of their care needs. The service has been highlighted as best practice nationally. We have now expanded the project to support people in Liverpool. The service is now Sefton & Liverpool Personal Health Budgets.

My fellow trustees and I would like to thank our staff, volunteers and the carers who have given their time to support co-production. We thank them for their continued dedication in supporting unpaid carers in Sefton. I would also like to thank all our funders for their support and commitment.

The Year Ahead

The Carers Centre has been through a procurement process, for its All-Age Carers and Direct Payments Services, with tenders submitted in June 2025. Excellent news has been received recently, revealing the Centre has been successful in the award of both contracts. This will secure our services for the next five years and provide us with the stability of a long-term contract, which puts us in a very strong position for development and growth. I would like to thank the Chief Executive and all staff and others involved, for their hard work during this process, culminating in this successful outcome.

The Carers Centre has also retained its ISO 9001 certificate, for a further year, so displaying continued quality management systems in relation to the provision of support services to Carers. In addition, the Centre has also been accredited with the Fair Employment Charter from the Liverpool City Region, recognising good quality and effective practise in fair employment. Further, the Centre has gained a Social Value Quality Mark Award - Bronze, from Cheshire and Merseyside Health and Social Care Partnership, demonstrating the organisation's commitment to creating social value.

I am also honoured, thrilled and humbled to have been awarded with an MBE in recognition of achievements and services to Sefton Carers Centre. The honour has been bestowed as part of the King's official birthday celebrations this year. In accepting the MBE, I do so on behalf of the unsung heroes that are the unpaid carers in Sefton and across the UK, and the staff that work extremely hard, to provide support and services, to enable carers to care.

Mo Kundi MBE
Chairman

Date: 16 October 2025

SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 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 reviewed 2024.

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

Our vision

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

Our mission

As set out in our Memorandum of Association:

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

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

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

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

SEFTON CARERS CENTRE COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Our values

Our values are very important to us, they have guided our decision making over the past 30 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 ICB 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 2025**

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.

Financial review

For 2024/25 financial year, there is a net surplus final position generated from both interest income, with the Centre benefitting from the prevailing high interest rates throughout the year and also income generated by both a longer-term room hire agreement and other routine weekly room rentals. This additional income, together with some staff vacancy savings and other general savings across premises and supplies budgets, enabled a favourable financial position at the end of 2024/25.

During the year, following an uplift from the Council for the first time in many years, staff were awarded a pay increase, assisting with staff retention at the Centre. The Council also agreed part year funding for two additional Carer Assessor posts, increasing the capacity of the team, to help deal with increasing service demand. Also, funds were received, via the Council, from the Accelerated Reform Fund, to deliver carer breaks and to offer unpaid carers more choice and control in the support they receive.

The Centre continued to seek other additional external funds to complement existing services. A lottery award was received from Sports England to pay for sports coaching and equipment for carers. The Community Foundation for Merseyside, Sports 23 project, awarded a grant to enable the provision of sports sessions for Young Carers across Sefton. Living Well Sefton has provided a one-off grant to support parent carer activities. Sefton CVS awarded a heritage grant to support carers to engage in local heritage and a share of funding from the Lottery Heritage fund, via the Council's Southport Townscape Heritage Project, enabled carers' involvement in a project on Scarisbrick Avenue, Southport. Merseyside NHS Foundation Trust, with Sefton CVS as the lead organisation, provided one year funding starting in the later part of 2024/25, to support any identified carers of people with a severe or functional Mental Health illness.

As scheduled, funding from the Energy Savings Trust, Energy Redress scheme ended during the financial year, as did Triangle Trust Funding for a Young Carers Transitions post.

Looking ahead to 2025/26, 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 budget for 2025/26 was considered by Trustees in February 2025 and subsequently finalised in May 2025. The increase in employer national contributions, from April 2025, has caused significant pressure on the Centre's budget. The Centre is also a Real Living Wage employer and the increase in those rates together with general inflationary pressures on all other running costs has meant the budget had to be very carefully reviewed for this financial year.

The Council had only agreed six months funding for 2025/26 financial year, while a procurement process was undertaken, for the Council's All-Age Carer Services and for Direct Payment services, meaning the Centre experiencing a period of relative uncertainty. The Centre put in a bid for both contracts and recently the Centre has been advised that both tenders have been successful. This means the Centre can now plan beyond September for these services, with security of services for the next five years. It is the first time in many years that the Centre will have some financial stability in the longer term, which will enable financial planning beyond annual reviews.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

The contract for Living Well services remains operational until March 2026. The Personal Health budget support service contract has been extended to March 2027 with additional funding for the increased Sefton caseload and for the newly acquired Liverpool caseload.

Again, as in previous years, the Centre continues to seek other external funding. So far, for 2025/26, a grant from the Tesco Stronger Starts programme, will enable the provision of self-care packages for registered Young Carers. An award, via Sefton CVS, from the Southport Recovery Fund will be utilised to enable respite, to young carers, in their caring role.

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

Reserves

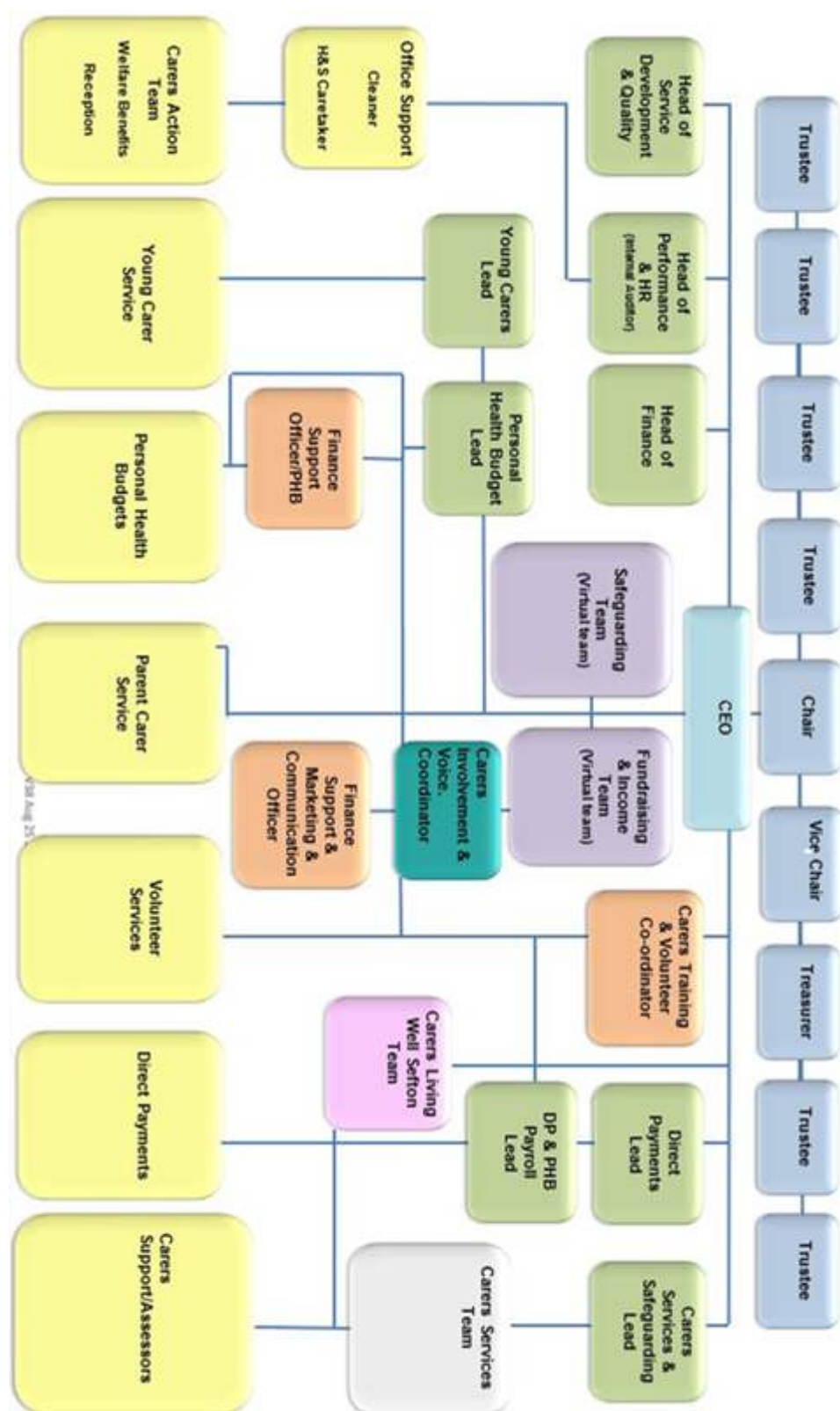
Given the financial situation outlined above it is imperative that financial reserves provide some resilience to potential financial challenges going forward. This year, following the final accounts process, the Trustees have set aside funds of £220,400. £29,150 is required to maintain the short-term reserve, representing 4 weeks of operating costs. To maintain the long-term reserve, at 5% of staffing costs, an additional £14,250 is required. Due to the current uncertainty around Council contracts £138,000 has been added to the staff retention reserve. A sum of £10,000 has been set aside to assist with legal costs for contract bids and £29,000 has been added to the building and equipment reserve.

Designated funds at the end of the year total £1,427,872 including the fixed asset reserve of £531,952 (2024 £1,280,868 with fixed asset reserve £555,053).

Free resources available, following the review of reserves undertaken as outlined above, are £176,662 (2024 £165,830).





















**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

Organisation Structure 2024 to 2025



**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

Performance Summary 2024 to 2025

12,619* CARERS REGISTERED 	18,160 CARERS ASSISTED 	1,001 NEW CARERS REGISTERED 	1,663 NEW PARENT CARERS ASSISTED 	OVER 10,179 USED THE WEBSITE 
3,941 VOLUNTEER HOURS 	£75K VOLUNTEER VALUE 	115 HOME VISITS 	OVER £1.2m WELFARE BENEFITS SECURED 	2,302 LISTENING EAR SUPPORT CALLS 
9,959 TELEPHONE CONTACTS 	8691 CARERS BENEFITTED FROM FACE-TO-FACE TRAINING 	316 DIRECT PAYMENTS REFERRALS RECEIVED 	176 EMERGENCY CARDS ISSUED 	627 COUNSELLING APPOINTMENTS 
154 NEW YOUNG CARERS 	104 CARERS BENEFITTED FROM COUNSELLING 	1,219 ONLY/REVIEWS COMPLETED OR CLOSED 	NEW PARENT CARERS 188 	CARERS TRUST Sefton Carers Centre 

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

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 MBE - Chair

Mrs P W Coventry

Mr A M Bridson

Mr D A McCullough

Ms S Rimmer

Ms J C McMillan

Mr P Howard

(Appointed 31 May 2024)

Ms K M Newton

(Appointed 12 March 2025)

Mr K Bartram-Paddan

(Appointed 19 June 2025)

Board members are recruited and retained as per the Centre's Articles of Association and meeting notes are recorded. Good governance enables the charity's compliance with relevant legislation and regulations so promoting a culture where everything works towards fulfilling the charity's vision. As part of the Centre's self-reflection, a review is undertaken against the seven principles of the Charity Governance Code. As part of this code, in Section 5.7.3, it is a requirement to inform, via the Centre's annual report that three Trustees have provided over nine years of service to Sefton Carers Centre. These three Trustees hold vital roles and the Board have unanimously re-elected their services, due to their extensive experience, knowledge and skills which are invaluable to the organisation.

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 Mitchell Charlesworth (Audit) Limited 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 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.

Mr M Kundi MBE - Chair

Trustee

Dated: 16 October 2025

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 MARCH 2025***

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

Opinion

We have audited the financial statements of Sefton Carers Centre (the 'charity') for the year ended 31 March 2025 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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**

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**

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**

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.

Anita Mason BA (Hons) BFP FCA (Senior Statutory Auditor)

For and on behalf of Mitchell Charlesworth (Audit) Limited, Statutory Auditor

Accountants

Suites C,D,E, & F

14th Floor The Plaza

100 Old Hall Street

Liverpool

L3 9QJ

27 October 2025

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	4,327	-	4,327	3,147
Charitable activities	4	843,054	1,240,071	2,083,125	1,602,504
Investments	5	74,298	-	74,298	62,028
Total income		921,679	1,240,071	2,161,750	1,667,679
<u>Expenditure on:</u>					
Raising funds	6	1,285	-	1,285	1,195
Charitable activities	7	743,516	1,112,222	1,855,738	1,491,494
Total expenditure		744,801	1,112,222	1,857,023	1,492,689
Net incoming resources before transfers		176,878	127,849	304,727	174,990
Gross transfers between funds	14	(19,042)	19,042	-	-
Net income for the year/ Net movement in funds		157,836	146,891	304,727	174,990
Fund balances at 1 April 2024		1,446,698	92,388	1,539,086	1,364,096
Fund balances at 31 March 2025		1,604,534	239,279	1,843,813	1,539,086

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 2025**

Prior financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	3,147	-	3,147
Charitable activities	4	653,797	948,707	1,602,504
Investments	5	62,028	-	62,028
Total income		718,972	948,707	1,667,679
<u>Expenditure on:</u>				
Raising funds	6	1,195	-	1,195
Charitable activities	7	527,102	964,392	1,491,494
Total expenditure		528,297	964,392	1,492,689
Net incoming resources before transfers		190,675	(15,685)	174,990
Gross transfers between funds	14	47,357	(47,357)	-
Net income for the year/ Net movement in funds		238,032	(63,042)	174,990
Fund balances at 1 April 2023		1,208,666	155,430	1,364,096
Fund balances at 31 March 2024		1,446,698	92,388	1,539,086

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

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		531,953		555,054
Investments	16		1		1
Total fixed assets			531,954		555,055
Current assets					
Stocks	17	2,788		1,541	
Debtors	19	37,953		134,098	
Cash at bank and in hand		1,354,934		955,071	
		1,395,675		1,090,710	
Liabilities					
Creditors: amounts falling due within one year	20	(83,816)		(106,679)	
Net current assets			1,311,859		984,031
Total assets less current liabilities			1,843,813		1,539,086
The funds of the charity					
Restricted funds	24		239,279		92,388
<u>Unrestricted funds - general</u>					
Designated funds	26	1,427,872		1,280,868	
General unrestricted funds		176,662		165,830	
Total unrestricted funds			1,604,534		1,446,698
Total charity funds			1,843,813		1,539,086

The accounts were approved by the Trustees on 16 October 2025

Mr M Kundi MBE - Chair
Trustee

Mr A M Bridson
Trustee

Company Registration No. 03124430

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	28		325,565		76,117
Investing activities					
Investment income received		74,298		62,028	
Net cash generated from investing activities			74,298		62,028
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			399,863		138,145
Cash and cash equivalents at beginning of year			955,071		816,926
Cash and cash equivalents at end of year			1,354,934		955,071

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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 or grantors 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 2025**

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 2025**

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 2025**

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.

Deferred Income

A provision is based on the timing of differences for income received and earned. If income has been received relating to work performed in subsequent periods then amounts will be deferred.

3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and gifts	4,327	3,147

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	Welfare & provision services 2025 £	Advice & Information services 2025 £	Total 2025 £	Welfare & provision services 2024 £	Advice & Information services 2024 £	Total 2024 £
Services provided under contract	1,238,095	415,487	1,653,582	1,019,920	351,408	1,371,328
Performance related grants	231,226	107,086	338,312	36,301	117,978	154,279
Ancillary trading income	74,218	-	74,218	69,582	-	69,582
Other income	17,013	-	17,013	7,295	20	7,315
	<u>1,560,552</u>	<u>522,573</u>	<u>2,083,125</u>	<u>1,133,098</u>	<u>469,406</u>	<u>1,602,504</u>
Analysis by fund						
Unrestricted funds - general	843,054	-	843,054	653,797	-	653,797
Restricted funds	717,498	522,573	1,240,071	479,301	469,406	948,707
	<u>1,560,552</u>	<u>522,573</u>	<u>2,083,125</u>	<u>1,133,098</u>	<u>469,406</u>	<u>1,602,504</u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

(Continued)

	Welfare & provision services 2025 £	Advice & Information services 2025 £	Total 2025 £	Welfare & provision services 2024 £	Advice & Information services 2024 £	Total 2024 £
Performance related grants						
Sefton CVS LWS Parent Carers	-	1,800	1,800	-	-	-
Asda (Winter packs)	-	-	-	-	400	400
Carer Support Liaison Officer (Burbobank Community Fund)	-	-	-	-	16,603	16,603
Carers Trust	-	-	-	7,876	-	7,876
Sefton CVS	-	-	-	2,052	-	2,052
Triangle Trust	27,976	-	27,976	26,373	-	26,373
Accelerated Reform Grant	190,610	-	190,610	-	-	-
Sports England Movement Fund	7,171	-	7,171	-	-	-
SMBC Southport Carers Community National Lottery Heritage Fund	1,000	-	1,000	-	-	-
Sefton CVS Thrive Grant	483	-	483	-	-	-
Carers Trust Young Carers Action Day 25	750	-	750	-	-	-
Young Carers Sports Funding 23 Foundation	1,386	-	1,386	-	-	-
Digital Connectivity (Vola)	-	-	-	-	2,370	2,370
Sefton CVS Mental Health Transformation	-	3,898	3,898	-	-	-
Sefton CVS Heritage Hearts of Gold	1,850	-	1,850	-	-	-
Training Grant (LWS)	-	-	-	-	1,580	1,580
Energy Redress	-	101,388	101,388	-	97,025	97,025
	<u>231,226</u>	<u>107,086</u>	<u>338,312</u>	<u>36,301</u>	<u>117,978</u>	<u>154,279</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>74,298</u>	<u>62,028</u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
<u>Fundraising and publicity</u>		
Staff costs	1,285	1,195
	<u>1,285</u>	<u>1,195</u>

7 Charitable activities

	Welfare & provision services 2025 £	Advice & Information services 2025 £	Total 2025 £	Welfare & provision services 2024 £	Advice & Information services 2024 £	Total 2024 £
Staff costs	583,383	421,402	1,004,785	432,719	395,777	828,496
Premises costs	28,646	20,658	49,304	16,008	16,118	32,126
Supplies and services	214,647	85,425	300,072	188,168	51,617	239,785
	<u>826,676</u>	<u>527,485</u>	<u>1,354,161</u>	<u>636,895</u>	<u>463,512</u>	<u>1,100,407</u>
Share of support costs (see note 8)	378,879	37,174	416,053	294,994	21,846	316,840
Share of governance costs (see note 8)	85,524	-	85,524	74,247	-	74,247
	<u>1,291,079</u>	<u>564,659</u>	<u>1,855,738</u>	<u>1,006,136</u>	<u>485,358</u>	<u>1,491,494</u>
Analysis by fund						
Unrestricted funds - general	743,516	-	743,516	527,102	-	527,102
Restricted funds	547,563	564,659	1,112,222	479,034	485,358	964,392
	<u>1,291,079</u>	<u>564,659</u>	<u>1,855,738</u>	<u>1,006,136</u>	<u>485,358</u>	<u>1,491,494</u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

8 Support costs allocated to activities

	Total 2025 £	Total 2024 £
Staff costs	228,735	192,085
Depreciation	23,101	23,101
Supplies and services	119,672	70,501
Other staff costs	44,545	31,153
Governance	85,524	74,247
	<u>501,577</u>	<u>391,087</u>

	2025 £	2024 £
Governance costs comprise:		
Staff costs	77,184	66,387
Audit fees	4,587	4,323
Accountancy	3,753	3,537
	<u>85,524</u>	<u>74,247</u>

9 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2025 £	2024 £
For audit services		
Audit of the financial statements of the charity	4,587	4,323
	<u>4,587</u>	<u>4,323</u>
For other services		
All other non-audit services	3,753	3,537
	<u>3,753</u>	<u>3,537</u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Advice and advocacy services	14	15
Welfare and respite services	18	17
Training and information services	2	1
Management and administration	10	10
	<u>44</u>	<u>43</u>

Employment costs

	2025 £	2024 £
Wages and salaries	1,137,470	939,323
Social security costs (NI contributions)	88,111	72,615
Other pension costs	86,408	76,225
	<u>1,311,989</u>	<u>1,088,163</u>

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

11 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	<u>86,408</u>	<u>76,225</u>

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.

12 Trustees

None of the trustees (or any persons connected with them) received fees or remuneration during the year (2024: none). No trustees received expenses during the year (2024: 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 2025**

14 Transfers

The transfers between unrestricted to restricted funds in the current year are to due to an over spend in several restricted projects. This overspend has been met by surplus general unrestricted funds.

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.

15 Tangible fixed assets

	Freehold property	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 April 2024	1,053,451	145,706	1,199,157
At 31 March 2025	1,053,451	145,706	1,199,157
Depreciation and impairment			
At 1 April 2024	548,570	95,533	644,103
Depreciation charged in the year	16,829	6,272	23,101
At 31 March 2025	565,399	101,805	667,204
Carrying amount			
At 31 March 2025	488,052	43,901	531,953
At 31 March 2024	504,881	50,173	555,054

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 £
Cost or valuation	
At 1 April 2024 & 31 March 2025	1
Carrying amount	
At 31 March 2025	1
At 31 March 2024	1

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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

	2025	2024
	£	£
Raw materials and consumables	2,788	1,541
	<u> </u>	<u> </u>

18 Financial instruments

	2025	2024
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,386,943	1,083,994
Equity instruments measured at cost less impairment	1	1
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	48,620	50,621
	<u> </u>	<u> </u>

19 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	15,595	102,649
Other debtors	16,414	26,276
Prepayments and accrued income	5,944	5,173
	<u> </u>	<u> </u>
	37,953	134,098
	<u> </u>	<u> </u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

20 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	21	35,196	56,058
Trade creditors		11,305	9,627
Accruals		37,315	40,994
		<u>83,816</u>	<u>106,679</u>

21 Deferred income

	2025 £	2024 £
Other deferred income	35,196	56,058
	<u>35,196</u>	<u>56,058</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Total deferred income at 1 April 2024	56,058	40,026
Amounts received in year	35,196	56,058
Amounts credited to statement of financial activities	(56,058)	(40,026)
	<u>35,196</u>	<u>56,058</u>
Total deferred income at 31 March 2025	<u>35,196</u>	<u>56,058</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 2025/26 financial period.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

22 Amounts held on behalf of third parties

The charitable company holds funds as agent totalling £625,617 (2024: £600,291), 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 2024	Received	Paid out	Balance at 31 March 2025
	£	£	£	£
Personal Health Budget Support Service	582,228	7,959,782	(7,926,870)	615,140
Formby Hub	9,386	6,344	(6,137)	9,593
Friends of Deansgate	884	-	-	884
Ukraine	-	7,405	(7,405)	-
NHS-Hospital Discharge	7,793	-	(7,793)	-
Afghan	-	4,000	(4,000)	-
Total	600,291	7,977,531	(7,952,205)	625,617

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. The service is funded by the NHS Cheshire and Merseyside Integrated Care Board.

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.

For identified Ukraine and Afghan guests, Sefton Carers Centre utilises a Post Office QR code process, to administer £200 subsistence payments, 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.

	2025 £	2024 £
Aggregate compensation	396,094	327,997

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 2025**

24 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 1 April 2024 £	Movement in funds			Transfers £	Balance at 31 March 2025 £
		Income £	Expenditure £				Income £	Expenditure £			
NHS & Sefton MBC (Carers' Support)	-	316,215	(316,385)		170	-	364,915	(397,325)		32,410	-
Sefton MBC (Direct payments)	110,011	443,000	(429,529)		(51,950)	71,532	477,322	(470,184)		(11,189)	67,481
Carers Me Time	-	7,176	(7,176)		-	-	-	-		-	-
Carers Winter Packs	1	-	-		(1)	-	-	-		-	-
Sefton CVS (Community Resilience)	-	112	(112)		-	-	-	-		-	-
Sefton CVS (Living Well)	12,368	34,960	(51,749)		4,422	-	37,902	(41,573)		3,671	-
Legacy income (Training Costs)	9,147	-	(251)		-	8,896	-	(1,636)		-	7,260
Development PHB	-	233	(233)		-	-	170	(170)		-	-
ASDA Energy Hub	-	400	(399)		(1)	-	-	-		-	-
Triangle Trust	-	26,373	(26,373)		-	-	27,976	(27,976)		-	-
Carer Support Liaison Officer	-	16,603	(16,603)		-	-	-	-		-	-
Sefton CVS (Thrive)	-	-	-		-	-	483	(483)		-	-
Young Carers - YCAD 2023	650	-	(653)		3	-	-	-		-	-
Young Carers - YCAD 2024	-	700	(596)		-	106	-	(106)		-	-
Sefton MBC (COVID 19 Funding)	23,253	-	(11,399)		-	11,854	-	(11,854)		-	-
CVS Warm Hub	-	1,940	(1,940)		-	-	-	-		-	-
Vola Digital Connectivity	-	2,370	(2,370)		-	-	-	-		-	-
Energy Redress	-	97,025	(97,025)		-	-	101,388	(101,388)		-	-

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

24 Restricted funds	(Continued)									
LWS Training	-	1,600	(1,600)	-	-	-	-	(26,072)	-	-
Accelerated Reform Fund	-	-	-	-	-	-	-	(6,650)	-	164,538
Carers Strategy VSNW	-	-	-	-	-	-	-	12,500	(5,850)	-
CVS Mental Health	-	-	-	-	-	-	-	3,898	(3,898)	-
CVS Heritage	-	-	-	-	-	-	-	1,850	(1,850)	-
LWS Parent Carers	-	-	-	-	-	-	-	1,800	(1,800)	-
Movement Fund - Sports England	-	-	-	-	-	-	-	7,171	(7,171)	-
SMBC Southport Carers Community	-	-	-	-	-	-	-	1,000	(1,000)	-
SMBC Hospital Discharge	-	-	-	-	-	-	-	8,950	(8,950)	-
Young Carers - YCAD 25	-	-	-	-	-	-	-	750	(750)	-
Young Carers - Sports Funding 23	-	-	-	-	-	-	-	1,386	(1,386)	-
Foundation	-	-	-	-	-	-	-	-	-	-
	155,430	948,707	(964,394)	(47,357)	92,388	1,240,071	(1,112,222)	19,042	239,279	

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

24 Restricted funds

(Continued)

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 provided funds during the Covid pandemic to support the Centre to remain operational and to assist with the increased demand for carers support. The balance of the funding continues to be utilised to fund a post, as demand for carers support remains high

The young carer team were awarded a grant from Carers Trust to be used for a call-to-action event for Young Carers Action Day 2024 and 2025. The event was a one-day schools' road trip during which our team personally visited every primary and secondary school in the borough with bespoke call-to-action packs to remind schools of their responsibilities to identify and support young carers.

Redress Funding is distributed and administered via Energy Saving Trust. This funding is for a 2 year project (1st Feb 23 – 31st Jan 25) to support carers to access support to help them review energy usage in their home, provide them with advice and small energy efficient measures for the home such as LED light bulbs, radiator foils, draught proofing etc and explore opportunities for grants to fully/part fund new heating systems in the home, by partnering with Sefton's Affordable Warmth Team. The funding has also enabled the centre to distribute winter warm packs to carers to help them to stay warm in the colder months.

Accelerated reform funding was awarded to find innovative ways to enhance and deliver carers breaks and to offer unpaid carers more choice and control in the support they receive.

Carers Strategy VSNW monies were awarded to fund a survey to review Cheshire and Merseyside Carers Strategies by the Centre.

CVS Mental Health funding was awarded to support any identified carers of people with a severe or functional Mental Health illness.

CVS Heritage funding was awarded to help engage people in local heritage.

LWS Parent Carers funding was awarded to provide creative workshops and other meetings, to support parent carers.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

24	Restricted funds	(Continued)
	Movement Fund - Sport England was awarded to provide physical activity opportunities for unpaid carers.	
	SMBC Southport Carers Community funding was awarded via the Council Built Round Us project with a share of the funding from The National Lottery Heritage Fund via Southport Townscape Heritage Project.	
	SMBC Hospital Discharge funding was awarded to support the facilitation of one- off Personal Health budget support for Hospital Discharge.	
	Young Carers Sports 23 Foundation funding was awarded to provide of sports sessions for Young Carers across Sefton.	

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

25 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	531,953	-	531,953	555,054	-	555,054
Investments	1	-	1	1	-	1
Current assets/(liabilities)	1,072,580	239,279	1,311,859	891,643	92,388	984,031
	<u>1,604,534</u>	<u>239,279</u>	<u>1,843,813</u>	<u>1,446,698</u>	<u>92,388</u>	<u>1,539,086</u>

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

26 Designated funds

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

	Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 1 April 2024 £	Movement in funds			Transfers £	Balance at 31 March 2025 £
		Income £	Expenditure £				Income £	Expenditure £			
Short Term	106,550	-	-	-	14,850	121,400	-	-	-	29,150	150,550
Long Term	50,750	-	-	-	7,450	58,200	-	-	-	14,250	72,450
Opportunistic	115,640	-	-	-	-	115,640	-	-	-	-	115,640
Building and Equipment Renewal	126,284	-	-	-	76,700	202,984	-	-	-	29,000	231,984
Fixed Asset Reserve	578,154	-	(23,101)	-	-	555,053	-	(23,101)	-	-	531,952
Contract Professional Fees	-	-	-	-	-	-	-	-	-	10,000	10,000
Staff Retention	85,047	-	-	-	49,000	134,047	-	(49,000)	-	138,000	223,047
Young Carers Activity	8,455	2,300	(3,211)	-	-	7,544	3,875	(5,170)	-	-	6,249
Lease Funding Gap	-	-	-	-	80,000	80,000	-	-	-	-	80,000
Marketing resources	-	-	-	-	6,000	6,000	-	-	-	-	6,000
	1,070,880	2,300	(26,312)		234,000	1,280,868	3,875	(77,271)		220,400	1,427,872

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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 the public sector financing maintain a sum equivalent to five percent of staff cost to assist potential restructuring requirements.
- Opportunistic – to support business involvement 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.
- Contract Professional fees – to fund cost of legal and other advice for contract bid preparation and outcomes.
- A Staff Retention fund to cover any future funding risks.
- Funds set aside representing donations and receipts, received in prior years, for the specific purpose of supporting Young Carers activities when required.
- Lease funding gap - to cover a potential income gap, following an anticipated tenant change on the second floor of the building and to provide for related estate agent fees, legal fees and business rates liability.
- Marketing resources - to supplement and renew marketing resources and promote the Carers Trust new brand.

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.

**SEFTON CARERS CENTRE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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:

	2025	2024
	£	£
Within one year	64,000	60,000
	<u> </u>	<u> </u>

28 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	304,727	174,990
Adjustments for:		
Investment income recognised in statement of financial activities	(74,298)	(62,028)
Depreciation and impairment of tangible fixed assets	23,101	23,101
Movements in working capital:		
(Increase)/decrease in stocks	(1,247)	54
Decrease/(increase) in debtors	96,145	(68,402)
(Decrease) in creditors	(2,001)	(7,630)
(Decrease)/increase in deferred income	(20,862)	16,032
	<u> </u>	<u> </u>
Cash generated from operations	325,565	76,117
	<u> </u>	<u> </u>

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.