

KNOWSLEY CARERS CENTRE

England & Wales · Charity number 1082311

Details

Status	Registered
Legal form	Charitable company
Company number	04033165
Registered	2000-09-06
Register	View on the Charity Commission register

Contact

Address	143 Bewley Drive Kirkby Knowsley L32 9PE
Phone	01515491412
Email	enquiries@knowsleycarers.co.uk
Website	www.knowsleycarers.co.uk

Activities

Objects: TO ALLEVIATE THE CONDITIONS OF LIFE AMONGST PEOPLE WHO ARE CARING OR WHO HAVE CARED FOR ELDERLY, SICK, DISABLED, HANDICAPPED OR OTHERWISE INFIRM PERSONS AT HOME AND WHO ARE IN NECESSITOUS CIRCUMSTANCES, AND DEPENDANTS OF CARERS BEING DEPENDANTS WHO ARE IN THEMSELVES IN NECESSITOUS CIRCUMSTANCES, AND FOR THAT PURPOSES TO PROMOTE THE MATERIAL WELFARE OF SUCH CARERS AS AFORESAID.

Activities: To alleviate the conditions of life amongst people who are caring for the elderly, sick, disabled or otherwise infirm persons at home.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** METROPLITAN BOROUGH OF KNOWSLEY
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£436,073	£440,507	-	-
2024-03-31	£531,492	£498,821	£360,389	11
2023-03-31	£521,807	£480,475	£327,718	11
2022-03-31	£497,892	£473,332	-	-
2021-03-31	£501,986	£497,423	£261,826	12

Trustees

Name	Role	Appointed
JAQUELINE HARRIS	Chair	
Doreen Margaret Phoenix		2021-07-01
JEANETTE O'BRIEN		
Jayne Aston		2022-02-03
PAULA MEADOWS		2018-08-02
Sean Phillip Donnelly		2024-05-09
Stacey-Anne Ellam		2021-07-01
Stephen McDermott		2014-07-03

Accounts

KNOWSLEY CARERS CENTRE

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

**Company Registration No. 04033165
Charity Registration No. 1082311**

CONTENTS

Trustees' Annual Report	2
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their annual report for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The main objectives of Knowsley Carers Centre are:

- To alleviate conditions of life amongst people who are caring or have cared for an elderly, sick, disabled or infirm person living at home and to promote their welfare.
- To relieve, alleviate and to advance, promote and assist in the relief of all kind of mental and physical infirmity, sickness, disablement including mental illness attributed to caring, amongst carers and those persons to whom they are caring.
- To advance education concerning caring amongst the carers and the public.

The Trustees have regular meetings to agree strategy and endorse decisions regarding the day-to-day activities of the centre.

Knowsley Carers Centre provides the following services:

- Information and Advice
- Training
- Newsletter
- Carers' Social Groups (Coffee groups)
- Holistic Therapies
- Social Events (Day trips)
- Practical and emotional support
- Signposting/referral to specialist services and agencies
- Carers' forums/meetings
- Drop In
- Carers ID card
- Benefits Advice
- Counselling Service

Public Benefit Statement:

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

The Trustee Board (management committee) consists of carers and community members who have first-hand experience of the many difficulties, stresses, and frustrations that carers experience in their caring role and the impact it has on their daily lives.

The main aims of the Carers Centre where to improve the lives of carers and to ensure they are properly valued and supported. Knowsley Carers Centre was a network member of the Carers Trust and appreciated the help and guidance provided by them.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

During the financial year, the charity experienced the loss of its principal funding stream from Knowsley Metropolitan Borough Council, which had historically provided the majority of income required to sustain core operations. Following a tender process Knowsley Carers Centre did not win the new tender and ceased providing a service to carers in Knowsley from 1st February 26. The staff team followed a TUPE process to the new provider.

Following a detailed review of financial forecasts, reserves, and operational commitments, the Trustees made the difficult decision to start the closure of the charity. All stakeholders, beneficiaries, staff, and partners were informed, and the Board started to ensure that the wind-down process complied with regulatory requirements and best practice.

The charity's remaining activities were brought to a close during at the end of January 26, with the aim for the final obligations being settled and remaining assets applied in accordance with the governing document and charity law over time. The Trustees wish to acknowledge the dedication of staff, volunteers, and supporters, and recognise the positive impact the charity has delivered over its lifetime.

FINANCIAL REVIEW

Total income for the year was £436,073 (2024: £531,492) of which £28,165 (2024: £42,279) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £440,507 (2024: £498,821), leaving a deficit for the year of £4,434 (2024: surplus £32,671).

At 31st March 2025 the charitable company's reserves stood at £355,955 (2024: £360,389) of which £33,408 (2024: £40,828) represented restricted funds.

Risk Management

The trustees have undertaken a review of the charity's position and have resolved to commence an orderly wind-down of its operations. This decision has been taken in light of not been able to secure funding from KMBC.

During this period, the trustees recognise that the charity faces a number of specific risks, including ensuring compliance with legal and regulatory requirements, the settlement of all outstanding liabilities, the appropriate treatment of staff and stakeholders, and the proper distribution of any remaining assets in accordance with the charity's governing document.

The trustees will continue to monitor risks on a regular basis throughout the cessation process and will ensure that all regulatory reporting requirements are met until the charity is formally closed.

The Trustees will continue to review and evaluate the risks to the organisation.

Reserves Policy

The trustees have reviewed the charity's reserves policy in light of the decision to commence an orderly wind-down of its activities. As the charity is no longer operating on a going concern basis, the focus of reserves management has shifted from maintaining financial sustainability to ensuring that sufficient funds are available to meet all obligations during the cessation process.

The charity's reserves are being applied to cover the costs associated with winding down operations, including any outstanding liabilities.

Any remaining funds, after the settlement of all liabilities, will be distributed in accordance with the charity's governing document.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Knowsley Carers Centre is a charitable company limited by guarantee (registered in England and Wales, No. 04033165) incorporated on 13th July 2000 and registered as a charity (number 1082311) on 6th September 2000.

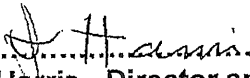
The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association dated 13th July 2000. The charity was registered with the Charity Commission on 6th September 2000. It is managed by an Executive Committee of Trustees.

The Board of Trustees are also its directors. Trustees are elected by Annual General Meetings of the members in accordance with the Articles of Association (as amended 7th December 2004).

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Knowsley Carers Centre
Company Number	04033165
Charity Number	1082311
Registered Office	143 Bewley Drive Liverpool Merseyside L32 9PE
Trustees	J E Aston S P Donnelly S A Ellam J Harris (Chair) S McDermott P Meadows J O'Brien D Phoenix (Appointed 9 th May 2024)
Company Secretary	P Rowan
Independent Examiner	Ying Huang ACCA LCVS 151 Dale Street Liverpool L2 2AH
Bankers	National Westminster Bank PLC Chatham Customer Service Centre Western Avenue, Waterside Court Chatham, Maritime, Chatham, ME4 4RT

Signed on behalf of the Board of Trustees


.....
J Harris - Director and Chair

.....
Date

KNOWSLEY CARERS CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Knowsley 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 period that give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

By Order of the Board,



P Rowan
Company Secretary

143 Bewley Drive
Kirkby, Liverpool
L32 9PE

Date: 08/04/26.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KNOWSLEY CARERS CENTRE

Respective
responsibilities of
trustees and examiner

I report on the accounts of the charitable company for the year ended 31st March 2025, which are set out on pages 8 to 22.

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

It is my responsibility to: examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

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

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

which gives me reasonable cause to believe that in, any material respect, the requirements:

Independent
examiner's statement

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities
- have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 28/04/2026

KNOWSLEY CARERS CENTRE**STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3a	1,354	-	1,354	1,474
Charitable activities	3b	405,833	28,165	433,998	529,339
Investments	3c	721	-	721	679
		-----	-----	-----	-----
Total income		407,908	28,165	436,073	531,492
		-----	-----	-----	-----
Expenditure on:					
Charitable Activities	4	404,922	35,585	440,507	498,821
		-----	-----	-----	-----
Total resources expended		404,922	35,585	440,507	498,821
		-----	-----	-----	-----
Net income/(expenditure), Net movement in funds		2,986	(7,420)	(4,434)	32,671
Total funds brought forward	9, 10	319,561	40,828	360,389	327,718
		-----	-----	-----	-----
Total funds carried forward	8-10	322,547	33,408	355,955	360,389
		=====	=====	=====	=====

The notes on pages 10 to 21 form part of these accounts. The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities of the charitable company.

KNOWSLEY CARERS CENTRE
BALANCE SHEET AS AT 31ST MARCH 2025

Company Number: 04033165

	Notes	31 st March 2025		31 st March 2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		-		7,780
Current assets					
Debtors	6	482		17,261	
Cash at bank and in hand		366,684		351,699	
		-----		-----	
		367,166		368,960	
Current liabilities					
Creditors: amounts falling due within one year	7	(11,211)		(16,351)	
		-----		-----	
Net current assets			355,955		352,609
			-----		-----
Total assets less current liabilities			355,955		360,389
			=====		=====
Funds:					
Unrestricted funds	8, 9		322,547		319,561
Restricted funds	8, 10		33,408		40,828
			-----		-----
			355,955		360,389
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

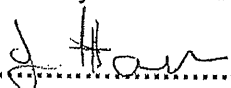
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on:



J Harris
 Director

Date 08/04/26

KNOWSLEY CARERS CENTRE**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	31 st March 2025		31 st March 2024	
		£	£	£	£
Cash flows from operating activities					
Cash (used)/generated from operations	15		14,315		64,142
Investing activities					
Purchase of tangible fixed assets		(2,051)		(2,190)	
Proceeds from sale of tangible fixed assets		2,000		-	
Investment income		721		679	
		-----		-----	
Net cash generated from financing activities			670		(1,511)
			-----		-----
Net increase in cash and cash equivalents			14,985		62,631
Cash and cash equivalents at beginning of year			351,699		289,068
			-----		-----
Cash and cash equivalents at end of year			366,684		351,699
			=====		=====
Represented by:					
		31 st March 2025		31 st March 2024	
		£	£	£	£
Cash at bank and in hand			366,684		351,699
			=====		=====

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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 Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Lease Premium	Over the term of the lease
Fixtures Fittings & Equipment	25% per annum reducing balance basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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.

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
a. Donations and legacies				
Donations	1,354	-	1,354	1,474
	=====	=====	=====	=====

Income from donations and legacies for year end 2024 related wholly to unrestricted funds.

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
b. Charitable Activities				
Contract income	405,833	-	405,833	487,000
Carers Trust Awards	-	18,665	18,665	10,379
Events		-	-	60
Knowsley Metropolitan Borough Council- Household support fund	-	4,500	4,500	19,400
Knowsley Metropolitan Borough Council- Hardship Fund	-	5,000	5,000	5,000
Knowsley Metropolitan Borough Council- Stronger Communities	-	-	-	7,500
Total	405,833	28,165	433,998	529,339

Income from charitable activities for year end 2024 comprised £487,060 unrestricted funds and £42,279 related to restricted funds

c. Investments:	£	£	£	£
Bank interest received	721	-	721	679

Income from investments for year end 2024 related wholly to unrestricted funds

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2025 £	Total 2024 £
To relieve, alleviate and to advance, promote and assist in the relief of carers	395,696	44,811	440,507	498,821

KNOWSLEY CARERS CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

a. Analysed as follows:

	2025	2024
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	234,986	271,707
Pension	9,690	19,240
Rent and service charges	9,794	9,794
Newsletter	477	415
Room hire	10,913	9,770
Carers expenses	112,227	126,819
Volunteer Expenses	60	-
Household support	4,498	-
Food	10,374	20,224
Refreshments	1,097	901
Equipment hire	420	467
Equipment	586	696
DBS fees	574	154
	395,696	460,187
	-----	-----
<i>Support & governance costs:</i>		
Office costs	20,440	18,133
Insurance	6,195	5,699
Training expenses	170	918
Subscriptions	2,998	2,686
Recruitment	1,386	-
Travel expenses	381	38
Bank charges	269	288
Sundry expenses	1,292	1,036
Consultancy	1,728	5,423
Companies House	-	13
Payroll fees	713	704
Accountancy	1,408	1,265
Depreciation	1,871	2,335
Loss on Disposal of Fixed Assets	5,960	96
	44,811	38,634
	-----	-----
Total expenditure on charitable activities	440,507	498,821
	=====	=====

£35,585 (2024: £35,203) of the above expenditure relates to restricted funding.

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

b. Analysis of staff costs	2025	2024
	£	£
Staff costs	221,794	261,898
Social security costs	13,192	16,084
Pension	9,690	12,164
	-----	-----
	244,676	290,146
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2025	2024
Charitable activities	8	11
	===	===

No employee received emoluments of more than £60,000 during the year (2024: Nil)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2024: £nil)

5. Tangible fixed assets

	Fixtures, Fittings & Equipment	Total
Cost	£	£
As at 1 st April 2024	69,351	69,351
Additions	2,051	2,051
Disposal during the year	(71,402)	(71,402)
	-----	-----
Balance as at 31st March 2025	-	-
	=====	=====
Accumulated Depreciation		
As at 1 st April 2024	61,571	61,571
Depreciation charge	1,871	1,871
Disposal during the year	(63,442)	(63,442)
	-----	-----
Balance as at 31st March 2025	-	-
	=====	=====
Net Book Value at 31st March 2025	-	-
	=====	=====
Net Book Value at 31st March 2024	7,780	7,780
	=====	=====

During the year, the company disposed of all of its fixed assets for proceeds of £2,000.

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

6. Debtors

	2025	2024
	£	£
Debtors	-	4,850
Prepayments	482	12,411
	-----	-----
	482	17,261
	=====	=====

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	-	194
Accruals	1,692	6,638
Other creditors	9,519	9,519
	-----	-----
	11,211	16,351
	=====	=====

8. Analysis of net assets between funds

Year End 2025	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund		206,689	206,689
Knowsley Metropolitan Borough Council - Carers Service	-	108,189	108,189
Knowsley Metropolitan Borough Council – Other		7,669	7,669
	-----	-----	-----
		322,547	322,547
	-----	-----	-----
Restricted Funds			
Carers Trust Awards	-	67	67
Just Connect	-	15,844	15,844
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
Knowsley Metropolitan Borough Council- Household support Fund	-	185	185
Knowsley Metropolitan Borough Council- Hardship Fund	-	2,137	2,137
Winter Wellness Grant		97	97
	-----	-----	-----
	-	33,408	33,408
	-----	-----	-----
	-	355,955	355,955
	=====	=====	=====

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

Year End 2024	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	3,105	203,165	206,270
KMBC - Carers Mental Health Services - Contract	7	-	7
Knowsley Metropolitan Borough Council - Contract	7	-	7
Knowsley Metropolitan Borough Council - Carers Service	4,187	100,808	104,995
Knowsley Metropolitan Borough Council – Other	474	7,808	8,282
	7,780	311,781	319,561
Restricted Funds			
Carers Trust Awards	-	67	67
Just Connect	-	17,501	17,501
Knowsley Metropolitan Borough Council- Household support fund		185	185
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
Knowsley Metropolitan Borough Council- Hardship Fund	-	400	400
Knowsley Metropolitan Borough Council- Stronger Communities	-	7,500	7,500
Winter Wellness Grant		97	97
	-	40,828	40,828
	7,780	352,609	360,389

KNOWSLEY CARERS CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

9. Unrestricted funds

Year End 2025	Funds at beginning of year £	Movements in the year		Funds at end of year £
		Income £	Expenditure £	
General Fund	206,270	2,075	(1,656)	206,689
KMBC - Carers Mental Health Services - Contract	7	-	(7)	-
Knowsley Metropolitan Borough Council - Contract	7	-	(7)	-
Knowsley Metropolitan Borough Council - Carers Service	104,995	405,833	(402,639)	108,189
Knowsley Metropolitan Borough Council - Other	8,282	-	(613)	7,669
	<u>319,561</u>	<u>407,908</u>	<u>(404,922)</u>	<u>322,547</u>
	=====	=====	=====	=====

Year End 2024	Funds at beginning of year £	Movements in the year		Funds at end of year £
		Income £	Expenditure £	
General Fund	205,002	2,213	(945)	206,270
KMBC - Carers Mental Health Services - Contract	9	-	(2)	7
Knowsley Metropolitan Borough Council - Contract	9	-	(2)	7
Knowsley Metropolitan Borough Council - Carers Service	80,506	487,000	(462,511)	104,995
Knowsley Metropolitan Borough Council - Other	8,440	-	(158)	8,282
	<u>293,966</u>	<u>489,213</u>	<u>(463,618)</u>	<u>319,561</u>
	=====	=====	=====	=====

Description of Funds

General Fund – To finance the charitable company's general activities as outlined in the Trustees' Report.

KMBC Carers Mental Health Services - Contract – To provide carers' activities, support and events.

Knowsley Metropolitan Borough Council - Contract – To provide carers' activities, support, and events.

Knowsley Metropolitan Borough Council - Carers Service – To provide carers' activities, support, and events.

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

10. Restricted funds

Year End 2025	Funds at beginning of year £	Movements in the year		Funds at end of year
		Income £	Expenditure £	£
Carers Trust Awards	67	18,665	(18,665)	67
Just Connect	17,501	-	(1,657)	15,844
Knowsley Metropolitan Borough Council Wellbeing Grant	15,078	-	-	15,078
Knowsley Metropolitan Borough Council- Household support Fund	185	4,500	(4,500)	185
Knowsley Metropolitan Borough Council- Hardship Fund	400	5,000	(3,263)	2,137
Knowsley Metropolitan Borough Council- Stronger Communities	7,500	-	(7,500)	-
Winter Wellness Grant	97	-	-	97
	<u>40,828</u>	<u>28,165</u>	<u>(35,585)</u>	<u>33,408</u>
	=====	=====	=====	=====

Year End 2024	Funds at beginning of year £	Movements in the year		Funds at end of year
		Income £	Expenditure £	£
Carers Trust Awards	67	10,379	(10,379)	67
Just Connect	17,501	-	-	17,501
Knowsley Metropolitan Borough Council Wellbeing Grant	15,078	-	-	15,078
Knowsley Metropolitan Borough Council- Household support Fund	-	19,400	(19,215)	185
Knowsley Metropolitan Borough Council- Hardship Fund	-	5,000	(4,600)	400
Knowsley Metropolitan Borough Council- Stronger Communities	-	7,500	-	7,500
Winter Wellness Grant	1,106	-	(1,009)	97
	<u>33,752</u>	<u>42,279</u>	<u>(35,203)</u>	<u>40,828</u>
	=====	=====	=====	=====

KNOWSLEY CARERS CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Description of Funds

The restricted funds were provided for the following purposes:

Carers Trust Awards – Small grants for individual carers

Just Connect – Project aimed at reducing isolation & loneliness for carers & older people

Knowsley Metropolitan Borough Council Wellbeing Grant – To provide wellbeing activities for carers.

Knowsley Metropolitan Borough Council- Household Support Grant- Deliver activities or interventions to reduce social isolation and loneliness

Knowsley Metropolitan Borough Council Hardship Fund- Contribution towards Christmas food hampers

Knowsley Metropolitan Borough Council- Stronger Communities - Deliver activities or interventions to reduce social isolation and loneliness

Winter wellness grant – To Deliver activities to reduce social isolation and loneliness, help to reduce fuel & food poverty.

11. Lease Commitments

The leases with Knowsley Metropolitan Borough Council dated 2009 ran out in October 2021, at present there is no lease in place, and the only commitment is to pay quarterly service charges.

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2024: none).

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 31st March 2025 or 31st March 2024.

14. Guarantees

The charitable company is a company limited by guarantee. At 31st March 2025 in the event of winding-up each member will contribute, if necessary, the sum of £1.

	2025	2024
Number of members	9	10
Total guarantees	£9	£10

15. Post Balance sheet events

After the year end, the trustees decided to cease operations and begin the wind-down of the charity activities. On the 6th February 2026, the trustees applied for voluntary strike off with companies house.

KNOWSLEY CARERS CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

16. Cash generated from operations

	2025	2024
	£	£
(Loss)/surplus for the year	(4,434)	32,671
Adjustments for:		
Investment income	(721)	(679)
Depreciation	1,871	2,335
Loss on disposal of fixed assets	5,960	96
Movements in working capital:		
(Increase)/decrease in debtors	16,779	33,312
Increase/(decrease) in creditors	(5,140)	(3,593)
Cash generated from operations	14,315	64,142
	=====	=====

KNOWSLEY CARERS CENTRE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025**

INCOME	2025	2024
	£	£
Grant income		
Donations	28,165	42,279
Contract income	1,353	1,474
Other Income	405,833	487,000
Bank Interest	-	60
	721	679
Total Income	436,073	531,492
EXPENDITURE		
Charitable Activities		
Staff salary costs		
Pension	234,986	271,707
Equipment hire	9,690	19,240
Equipment	420	467
Recruitment	586	696
Training expenses	1,386	-
Room hire	170	918
Rent and service charges	10,913	9,770
Newsletter	9,794	9,794
DBS fees	477	415
Printing, postage and stationery	574	154
Insurance	5,343	4,210
Telephone and internet	6,195	5,699
Travel expenses	12,579	12,944
Volunteer Expenses	381	38
Carers expenses	60	-
Computer expenses	112,227	126,819
Subscriptions	2,518	979
Refreshments	2,998	2,686
Food	1,097	901
Household support	10,374	20,224
Consultancy	4,498	-
Sundry expenses	1,728	5,423
Companies House	1,292	1,036
Bank charges	-	13
Payroll fees	269	288
Accountancy	713	704
Loss on Disposal of Fixed Assets	1,408	1,265
Depreciation	5,960	96
	1,871	2,335
Total expenditure on charitable activities	440,507	498,821
Net (expenditure)/income for year	(4,434)	32,671

(This page does not form part of the statutory financial statements)

Accounts

KNOWSLEY CARERS CENTRE

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

**Company Registration No. 04033165
Charity Registration No. 1082311**

CONTENTS

Trustees' Annual Report	2
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The trustees are pleased to present their annual report for the year ended 31st March 2024.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The main objectives of Knowsley Carers Centre are:

- To alleviate conditions of life amongst people who are caring or have cared for an elderly, sick, disabled or infirm person living at home and to promote their welfare.
- To relieve, alleviate and to advance, promote and assist in the relief of all kind of mental and physical infirmity, sickness, disablement including mental illness attributed to caring, amongst carers and those persons to whom they are caring.
- To advance education concerning caring amongst the carers and the public.

The Trustees have regular meetings to agree strategy and endorse decisions regarding the day-to-day activities of the centre.

Knowsley Carers Centre provides the following services:

- Information and Advice
- Training
- Newsletter
- Carers' Social Groups (Coffee groups)
- Holistic Therapies
- Social Events (Day trips)
- Practical and emotional support
- Signposting/referral to specialist services and agencies
- Carers' forums/meetings
- Drop In
- Carers ID card
- Benefits Advice
- Counselling Service

Public Benefit Statement:

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

Knowsley Carers Centre will continue to build on its success and once again express their gratitude to Knowsley Metropolitan Borough Council for the continuing support. It is through this support from our valued partners that Knowsley Carers Centre can continue to provide an independent service for carers throughout Knowsley.

The Trustee Board (management committee) consists of carers and community members who have first-hand experience of the many difficulties, stresses, and frustrations that carers experience in their caring role and the impact it has on their daily lives.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The main aims of the Carers Centre are to improve the lives of carers and to ensure they are properly valued and supported. Knowsley Carers Centre is a network member of the Carers Trust and appreciates the help and guidance provided by them.

We continue receiving funding from KMBC in the form of a 'Lead Organisation to Deliver Carers Services' contract and the work of the Carers Centre has been continued to be enhanced. This contract involves sub-contracting services to the Alzheimer's Society Knowsley and Kirkby Caring Companions Club.

The Carers Centre has seen a higher number of new referrals supported by the service during this year to previous years. We have managed through publicity, networking, and word of mouth to find and support hidden carers and provide a much-needed service to them.

The staff have provided a great deal of support to carers during this year including information, emotional support, advice, and other services including counselling, support groups and benefits advice.

We have also continued to deliver a programme of carer awareness training to staff from other organisations to raise their awareness of the issues faced by carers.

The carers identification card has proved very beneficial to carers.

The benefits advice service has again provided a much-needed service to carers across the borough.

We have worked closely with KMBC on the carer's assessment process for carers of an adult and under the contract we carry out Carers Assessment Triages prior to a carer having a carers assessment.

The Carers Centre will continue to deliver a high-quality service to carers in Knowsley and is proud of the support it receives from the community.

Through funding from KMBC's Household Support Fund, we have delivered the food and friendship sessions and the carers food scheme which have proven to be a lifeline to carers struggling financially in these difficult times.

The organisation looks forward to the challenges and further achievements of the coming year and hopes to welcome present and future carers to the Carers Centre.

FINANCIAL REVIEW

Total income for the year was £531,492 (2023: £521,807) of which £42,279 (2023: £35,117) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £498,821 (2023: £480,475), leaving a surplus for the year of £32,671 (2023: surplus £41,332).

At 31st March 2024 the charitable company's reserves stood at £360,389 (2023: £327,718) of which £40,828 (2023: £33,752) represented restricted funds.

Risk Management

Knowsley Carers Centre holds a tendered contract with Knowsley Metropolitan Borough Council (KMBC), to deliver carers services in Knowsley. The original contract period is 3 July 2017 to 2 July 2022, which was extended until 30 June 2024. It looks like the contract will be extended until 31st January 25 while a new tender for carers services is being developed and actioned. This contract forms the main funding for the charity and the services we deliver to carers. Full consideration is given by the Trustees of Knowsley Carers Centre to the implications and risks associated with entering contracts for the service delivery. The Trustees maintain oversight of the charity's performance against the operational delivery requirements of the contract. We have identified any potential loss or reduction in the contract funding from

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

KMBC as a serious risk to the organisation and the carers we support. Strategies are continually being put in place to mitigate against any serious financial and operational risks associated with potential loss of, or reduction in, contract income from KMBC. The Trustees have identified the main risks to the organisation are the following.

- dependency on limited income sources
- potential termination, or significant reduction, of grant funding or loss of contracts
- turbulent economic or political environment
- potential lack of ability to continue to deliver services to carers

The Trustees are continually putting strategies in place to manage the above risks to the charity.

The trustees have given full consideration to and reviewed at board meetings the risks and implications of entering into the contract and are satisfied that its terms are in the charity's best interests, including in relation to:

- its finances
- achieving full cost-recovery
- remaining solvent for at least 5 years
- sub-contracting arrangements
- independence from KMBC (as the funder)
- fitting with the mission statement and objectives of the charity
- meeting the needs of current and future beneficiaries
- its reputation

The Trustees receive regular reports from the manager (contract lead) at board meetings, who informs the trustees of the charity's performance against the delivery outputs and outcomes of the contract.

Minutes of the meetings held with KMBC, statistical reports and outputs and financial reports regarding the contract are circulated to the board members and discussed at board meetings.

The Trustees will continue to review and evaluate the risks to the organisation.

The main risks to which the charity is exposed as identified by the Trustees have been considered and systems are continually being established to mitigate those risks.

Reserves Policy

The aim of Knowsley Carers Centre reserves policy is to ensure the ongoing and future activities are reasonably protected from unexpected changes in income and expenditure. The Trustee Board reviews the level of reserves on an annual basis in line with its Reserves Policy.

The Trustees of Knowsley Carers Centre have examined the requirements for reserves to ensure the charity can meet all its obligations and have a three-month running cost reserve. This means the charity aims to maintain a level of reserves equivalent to three months' essential operating costs which currently amount to approximately £186,162. This is made up of £115,905 running costs and £70,257 redundancy payments. We currently have £319,561 (2023:£285,945) unrestricted reserves which is adequate to cover the essential running costs.

PLANS FOR FUTURE

The aims of Knowsley Carers Centre for the future are to maintain its current services, develop new services for carers and to increase the number of carers it supports and registers. We will actively target the hard to reach and marginalised hidden carers who live in isolation. We also

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

aim to attract additional funding to increase its services where there are identified gaps in provision. We will also continue to help deliver some of the actions in the Carers Strategy for Knowsley covering 2020-25.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Knowsley Carers Centre is a charitable company limited by guarantee (registered in England and Wales, No. 04033165) incorporated on 13th July 2000 and registered as a charity (number 1082311) on 6th September 2000.

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association dated 13th July 2000. The charity was registered with the Charity Commission on 6th September 2000. It is managed by an Executive Committee of Trustees.

The Board of Trustees are also its directors. Trustees are elected by Annual General Meetings of the members in accordance with the Articles of Association (as amended 7th December 2004).

KNOWSLEY CARERS CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Knowsley Carers Centre	
Company Number	04033165	
Charity Number	1082311	
Registered Office	143 Bewley Drive Liverpool Merseyside L32 9PE	
Trustees	J E Aston S P Donnelly S A Ellam J Harris (Chair) S McDermott M Meadows P Meadows J O'Brien D Phoenix	(Appointed 9 th May 2024) (Resigned 5 th December 2023)
Company Secretary	P Rowan	
Independent Examiner	Ying Huang ACCA LCVS 151 Dale Street Liverpool L2 2AH	
Bankers	NatWest, Aintree Black Bull Longmoor Lane Aintree L9 0EG	

Signed on behalf of the Board of Trustees

.....

J Harris
Director and Chair

20/8/24
.....
Date

KNOWSLEY CARERS CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Knowsley 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 period that give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

By Order of the Board,



.....

P Rowan
Company Secretary

143 Bewley Drive
Kirkby, Liverpool
L32 9PE

Date: 20/8/24

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KNOWSLEY CARERS CENTRE

Respective
responsibilities of
trustees and examiner

I report on the accounts of the charitable company for the year ended 31st March 2024, which are set out on pages 9 to 23.

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

It is my responsibility to: examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

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

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

Independent
examiner's statement

which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities
- have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 27/08/2024

KNOWSLEY CARERS CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	3a	1,474	-	1,474	1,409
Charitable activities	3b	487,060	42,279	529,339	520,177
Investments	3c	679	-	679	221
		-----	-----	-----	-----
Total income		489,213	42,279	531,492	521,807
		-----	-----	-----	-----
Expenditure on:					
Charitable Activities	4	463,618	35,203	498,821	480,475
		-----	-----	-----	-----
Total resources expended		463,618	35,203	498,821	480,475
		-----	-----	-----	-----
Net income net movement in funds		25,595	7,076	32,671	41,332
Total funds brought forward	9, 10	293,966	33,752	327,718	286,386
		-----	-----	-----	-----
Total funds carried forward	8-10	319,561	40,828	360,389	327,718
		=====	=====	=====	=====

The notes on pages 12 to 23 form part of these accounts. The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities of the charitable company.

KNOWSLEY CARERS CENTRE
BALANCE SHEET AS AT 31ST MARCH 2024

Company Number: 04033165

	Notes	31 st March 2024	31 st March 2023
		£	£
Fixed assets			
Tangible fixed assets	5	7,780	8,021
Current assets			
Debtors	6	17,261	50,573
Cash at bank and in hand		351,699	289,068
		-----	-----
		368,960	339,641
Current liabilities			
Creditors: amounts falling due within one year	7	(16,351)	(19,944)
		-----	-----
Net current assets		352,609	319,697
		-----	-----
Total assets less current liabilities		360,389	327,718
		=====	=====
Funds:			
Unrestricted funds	8, 9	319,561	293,966
Restricted funds	8, 10	40,828	33,752
		-----	-----
		360,389	327,718
		=====	=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

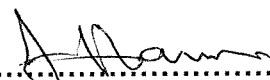
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on:

.....

J Harris
Director

Date 20/8/24

KNOWSLEY CARERS CENTRE**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	31 st March 2024		31 st March 2023	
		£	£	£	£
Cash flows from operating activities					
Cash (used)/generated from operations	15		64,142		126,454
Investing activities					
Purchase of tangible fixed assets		(2,190)		(2,057)	
Investment income		679		221	
		-----		-----	
Net cash generated from financing activities			(1,511)		(1,836)
			-----		-----
Net increase in cash and cash equivalents			62,631		124,618
Cash and cash equivalents at beginning of year			289,068		164,450
			-----		-----
Cash and cash equivalents at end of year			351,699		289,068
			=====		=====

Represented by:

	31 st March 2024		31 st March 2023	
	£	£	£	£
Cash at bank and in hand		351,699		289,068
		=====		=====

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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 Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Lease Premium	Over the term of the lease
Fixtures Fittings & Equipment	25% per annum reducing balance basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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.

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
a. Donations and legacies				
Donations	1,474	-	1,474	1,409
	=====	=====	=====	=====

Income from donations and legacies for 2023 related wholly to unrestricted funds.

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
b. Charitable Activities				
Contract income	487,000	-	487,000	485,000
Carers Trust Awards	-	10,379	10,379	6,525
Events	60	-	60	
Just Connect	-	-	-	23,992
Knowsley Metropolitan Borough Council- Household support fund	-	19,400	19,400	185
Knowsley Metropolitan Borough Council-Hardship Fund	-	5,000	5,000	400
Knowsley Metropolitan Borough Council- Stronger Communities	-	7,500	7,500	-
Training	-	-	-	60
Winter Wellness Grant	-	-	-	4,600
Total	487,060	42,279	529,339	520,177

Income from charitable activities in 2023 comprised £485,060 unrestricted funds and £35,117 related to restricted funds

c. Investments:	£	£	£	£
Bank interest received	679	-	679	221

Income from investments for 2023 related wholly to unrestricted funds

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2024 £	Total 2023 £
To relieve, alleviate and to advance, promote and assist in the relief of carers	460,187	38,634	498,821	480,475

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024****a. Analysed as follows:**

	2024	2023
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	271,707	278,607
Pension	19,240	22,208
Rent and service charges	9,794	9,794
Newsletter	415	500
Room hire	9,770	9,887
Carers expenses	126,819	125,839
Food	20,224	-
Refreshments	901	283
Equipment hire	467	467
Equipment	696	249
DBS fees	154	116
	460,187	447,950
<i>Support & governance costs:</i>	£	£
Office costs	18,133	18,217
Insurance	5,699	4,989
Training expenses	918	257
Subscriptions	2,686	2,825
Recruitment	-	700
Travel expenses	38	-
Bank charges	288	309
Sundry expenses	1,036	1,139
Consultancy	5,423	-
Companies House	13	13
Payroll fees	704	663
Accountancy	1,265	1,200
Depreciation	2,335	2,213
Loss on Disposal of Fixed Assets	96	-
	38,634	32,525
Total expenditure on charitable activities	498,821	480,475
	=====	=====

£35,203 (2023: £16,510) of the above expenditure relates to restricted funding.

b. Analysis of staff costs

	2024	2023
	£	£
Staff costs	261,898	271,440
Social security costs	16,084	15,372
Pension	12,164	14,003
	290,146	300,815
	=====	=====

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Charitable activities	11	11
	===	===

No employee received emoluments of more than £60,000 during the year (2023: Nil)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2023: £nil)

5. Tangible fixed assets

	Fixtures, Fittings & Equipment	Total
Cost	£	£
As at 1 st April 2023	68,902	68,902
Additions	2,190	2,190
Disposal during the year	(1,741)	(1,741)
	-----	-----
Balance as at 31st March 2024	69,351	69,351
	=====	=====
Accumulated Depreciation		
As at 1 st April 2023	60,881	60,881
Depreciation charge	2,335	2,335
Disposal during the year	(1,645)	(1,645)
	-----	-----
Balance as at 31st March 2024	61,571	61,571
	=====	=====
Net Book Value at 31st March 2024	7,780	7,780
	=====	=====
Net Book Value at 31 st March 2023	8,021	8,021
	=====	=====

There were no material capital commitments at the year end. All fixed assets were used in the direct charitable activities of the organisation.

6. Debtors

	2024	2023
	£	£
Debtors	4,850	39,583
Prepayments	12,411	10,990
	-----	-----
	17,261	50,573
	=====	=====

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024****7. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Creditors	194	711
Accruals	6,638	9,278
Other creditors	9,519	9,955
	-----	-----
	16,351	19,944
	=====	=====

8. Analysis of net assets between funds

Year End 2024	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	3,105	203,165	206,270
KMBC - Carers Mental Health Services - Contract	7	-	7
Knowsley Metropolitan Borough Council - Contract	7	-	7
Knowsley Metropolitan Borough Council - Carers Service	4,187	100,808	104,995
Knowsley Metropolitan Borough Council – Other	474	7,808	8,282
	-----	-----	-----
	7,780	311,781	319,561
	-----	-----	-----
Restricted Funds			
Carers Trust Awards	-	67	67
Just Connect	-	17,501	17,501
Knowsley Metropolitan Borough Council- Household support fund		185	185
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
Knowsley Metropolitan Borough Council- Hardship Fund	-	400	400
Knowsley Metropolitan Borough Council- Stronger Communities	-	7,500	7,500
Winter Wellness Grant		97	97
	-----	-----	-----
	-	40,828	40,828
	-----	-----	-----
	8,021	352,401	360,422
	=====	=====	=====

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**

Year End 2023	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	1,788	203,214	205,002
KMBC - Carers Mental Health Services - Contract	9	-	9
Knowsley Metropolitan Borough Council - Contract	9	-	9
Knowsley Metropolitan Borough Council - Carers Service	5,583	74,923	80,506
Knowsley Metropolitan Borough Council – Other	632	7,808	8,440
	-----	-----	-----
	8,021	285,945	293,966
	-----	-----	-----
Restricted Funds			
Carers Trust Awards	-	67	67
Just Connect	-	17,501	17,501
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
Winter Wellness Grant	-	1,106	1,106
	-----	-----	-----
	-	33,752	33,752
	-----	-----	-----
	8,021	319,697	327,718
	=====	=====	=====

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024****9. Unrestricted funds**

Year End 2024	Funds at beginning of year £	<u>Movements in the year</u>		Funds at end of year £
		Income £	Expenditure £	
General Fund	205,002	2,213	(945)	206,270
KMBC - Carers Mental Health Services - Contract	9	-	(2)	7
Knowsley Metropolitan Borough Council - Contract	9	-	(2)	7
Knowsley Metropolitan Borough Council - Carers Service	80,506	487,000	(462,511)	104,995
Knowsley Metropolitan Borough Council – Other	8,440	-	(158)	8,282
	-----	-----	-----	-----
	293,966	489,213	(463,618)	319,561
	=====	=====	=====	=====

Year End 2023	Funds at beginning of year £	<u>Movements in the year</u>		Funds at end of year £
		Income £	Expenditure £	
General Fund	195,113	11,690	(1,801)	205,002
KMBC - Carers Mental Health Services - Contract	11	-	(2)	9
Knowsley Metropolitan Borough Council - Contract	11	-	(2)	9
Knowsley Metropolitan Borough Council - Carers Service	67,299	475,000	(461,793)	80,506
Knowsley Metropolitan Borough Council – Other	8,807	-	(367)	8,440
	-----	-----	-----	-----
	271,241	486,690	(463,965)	293,966
	=====	=====	=====	=====

Description of Funds

General Fund – To finance the charitable company's general activities as outlined in the Trustees' Report.

KMBC Carers Mental Health Services - Contract – To provide carers' activities, support and events.

Knowsley Metropolitan Borough Council - Contract – To provide carers' activities, support, and events.

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**

Knowsley Metropolitan Borough Council - Carers Service – To provide carers' activities, support, and events.

10. Restricted funds

Year End 2024	Funds at beginning of year £	<u>Movements in the year</u>		Funds at end of year £
		Income £	Expenditure £	
Carers Trust Awards	67	10,379	(10,379)	67
Just Connect	17,501	-	-	17,501
Knowsley Metropolitan Borough Council Wellbeing Grant	15,078	-	-	15,078
Knowsley Metropolitan Borough Council- Household support Fund	-	19,400	(19,215)	185
Knowsley Metropolitan Borough Council- Hardship Fund	-	5,000	(4,600)	400
Knowsley Metropolitan Borough Council- Stronger Communities	-	7,500	-	7,500
Winter Wellness Grant	1,106	-	(1,009)	97
	<u>33,752</u>	<u>42,279</u>	<u>(35,203)</u>	<u>40,828</u>

Year End 2023	Funds at beginning of year £	<u>Movements in the year</u>		Funds at end of year £
		Income £	Expenditure £	
Carers Trust Awards	67	6,525	(6,525)	67
Just Connect	-	23,992	(6,491)	17,501
Knowsley Metropolitan Borough Council Wellbeing Grant	15,078	-	(-)	15,078
Winter Wellness Grant	-	4,600	(3,494)	1,106
	<u>15,145</u>	<u>35,117</u>	<u>(16,510)</u>	<u>33,752</u>

Description of Funds

The restricted funds were provided for the following purposes:

Carers Trust Awards – Small grants for individual carers

Just Connect – Project aimed at reducing isolation & loneliness for carers & older people

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Knowsley Metropolitan Borough Council Wellbeing Grant – To provide wellbeing activities for carers.

Knowsley Metropolitan Borough Council- Household Support Grant- Deliver activities or interventions to reduce social isolation and loneliness

Knowsley Metropolitan Borough Council Hardship Fund- Contribution towards Christmas food hampers

Knowsley Metropolitan Borough Council- Stronger Communities - Deliver activities or interventions to reduce social isolation and loneliness

Winter wellness grant – To Deliver activities to reduce social isolation and loneliness, help to reduce fuel & food poverty.

11. Lease Commitments

The leases with Knowsley Metropolitan Borough Council dated 2009 ran out in October 2021, at present there is no lease in place and the only commitment is to pay quarterly service charges.

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2023: none).

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 31st March 2024 or 31st March 2023.

14. Guarantees

The charitable company is a company limited by guarantee. At 31st March 2024 in the event of winding-up each member will contribute, if necessary, the sum of £1.

	2024	2023
Number of members	10	10
Total guarantees	£10	£10

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024****15. Cash generated from operations**

	2024	2023
	£	£
Surplus/(Loss) for the year	32,671	41,331
Adjustments for:		
Investment income	(679)	(221)
Depreciation	2,335	2,213
Loss on disposal of fixed assets	96	-
Movements in working capital:		
(Increase)/decrease in debtors	33,312	78,280
Increase/(decrease) in creditors	(3,593)	4,851
	-----	-----
Cash generated from operations	64,142	126,454
	=====	=====

Accounts

KNOWSLEY CAREERS CENTRE

**ANNUAL REPORT &
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2023**

**Company Registration No. 04033165
Charity Registration No. 1082311**

CONTENTS

Trustees' Annual Report	2
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12

The trustees are pleased to present their annual report for the year ended 31st March 2023. The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The main objectives of Knowsley Carers Centre are:

- To alleviate conditions of life amongst people who are caring or have cared for an elderly, sick, disabled or infirm person living at home and to promote their welfare.
- To relieve, alleviate and to advance, promote and assist in the relief of all kind of mental and physical infirmity, sickness, disablement including mental illness attributed to caring, amongst carers and those persons to whom they are caring.
- To advance education concerning caring amongst the carers and the public.

The Trustees have regular meetings to agree strategy and endorse decisions regarding the day-to-day activities of the centre.

Knowsley Carers Centre provides the following services:

- Information and Advice
- Training
- Newsletter
- Carers' Social Groups (Coffee groups)
- Holistic Therapies
- Social Events (Day trips)
- Practical and emotional support
- Signposting/referral to specialist services and agencies
- Carers' forums/meetings
- Drop In
- Emergency Card
- Carers ID card
- Benefits Advice
- Counselling Service

Public Benefit Statement:

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

Knowsley Carers Centre will continue to build on its success and once again express their gratitude to Knowsley Metropolitan Borough Council for the continuing support. It is through this support from our valued partners that Knowsley Carers Centre can continue to provide an independent service for carers throughout Knowsley.

The Trustee Board (management committee) consists of carers and community members who have first-hand experience of the many difficulties, stresses, and frustrations that carers experience in their caring role and the impact it has on their daily lives.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The main aims of the Carers Centre are to improve the lives of carers and to ensure they are properly valued and supported. Knowsley Carers Centre is a network member of the Carers Trust and appreciates the help and guidance provided by them.

We continue receiving funding from KMBC in the form of a 'Lead Organisation to Deliver Carers Services' contract and the work of the Carers Centre has been continued to be enhanced. This contract involves sub-contracting services to the Alzheimer's Society Knowsley and Kirkby Caring Companions Club.

The Carers Centre has seen a similar number of new referrals supported by the service during this year to previous years. We have managed through publicity, networking, and word of mouth to find and support hidden carers and provide a much-needed service to them. The staff have provided a great deal of support to carers during this year including information, emotional support, advice and other services including counselling, support groups and benefits advice.

We have also continued to deliver a programme of carer awareness training to staff from other organisations to raise their awareness of the issues faced by carers though this was carried out mainly on online platforms.

The carers identification card has proved very beneficial to carers.

We continue to offer a dedicated service for carers looking after someone with a mental health issue.

The benefits advice service has again provided a much-needed service to carers across the borough.

We have worked closely with KMBC on the carer's assessment process for carers of an adult and under the contract we carry out Carers Assessment Triages prior to a carer having a carers assessment.

The Carers Centre will continue to deliver a high-quality service to carers in Knowsley and is proud of the support it receives from the community and the continued help from its volunteers. The organisation looks forward to the challenges and further achievements of the coming year and hopes to welcome present and future carers to the Carers Centre.

FINANCIAL REVIEW

Total income for the year was £521,807 (2022: £497,892) of which £35,117 (2022: £7,670) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £480,475 (2022: £473,332), leaving a surplus for the year of £41,332 (2022: surplus £24,560).

At 31st March 2023 the charitable company's reserves stood at £327,718 (2022: £286,386) of which £33,752 (2022: £15,145) represented restricted funds.

Risk Management

Knowsley Carers Centre holds a tendered contract with Knowsley Metropolitan Borough Council (KMBC), to deliver carers services in Knowsley. The contract period is 3 July 2017 to 2 July 2022, with an option to extend for a further period of 24 months which has been recently extended for another 12 months until 30 June 2024 which is the last extension available. This contract forms the main funding for the charity and the services we deliver to carers. Full consideration is given by the Trustees of Knowsley Carers Centre to the implications and risks associated with entering contracts for the service delivery. The Trustees maintain oversight of the charity's performance against the operational delivery requirements of the contract. We have identified any potential loss or reduction in the contract funding from KMBC as a serious risk to the organisation and the carers we support. Strategies are continually being put in place

to mitigate against any serious financial and operational risks associated with potential loss of, or reduction in, contract income from KMBC. The Trustees have identified the main risks to the organisation are the following.

- dependency on limited income sources
- potential termination, or significant reduction, of grant funding or loss of contracts
- turbulent economic or political environment
- potential lack of ability to continue to deliver services to carers

The Trustees are continually putting strategies in place to manage the above risks to the charity.

The trustees have given full consideration to and reviewed at board meetings the risks and implications of entering into the contract and are satisfied that its terms are in the charity's best interests, including in relation to:

- its finances
- achieving full cost-recovery
- remaining solvent for at least 5 years
- sub-contracting arrangements
- independence from KMBC (as the funder)
- fitting with the mission statement and objectives of the charity
- meeting the needs of current and future beneficiaries
- its reputation

The Trustees receive regular reports from the manager (contract lead) at board meetings, who informs the trustees of the charity's performance against the delivery outputs and outcomes of the contract.

Minutes of the meetings held with KMBC, statistical reports and outputs and financial reports regarding the contract are circulated to the board members and discussed at board meetings. The Trustees will continue to review and evaluate the risks to the organisation.

The main risks to which the charity is exposed as identified by the Trustees have been considered and systems are continually being established to mitigate those risks.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £293,966 of which £8,021 is represented by tangible assets, leaving surplus free unrestricted reserves of £285,945 (2022: surplus £263,064). The charitable company requires £73,431 for redundancy provision and £115,992 for three months running costs, (total £189,423).

PLANS FOR FUTURE

The aims of Knowsley Carers Centre for the future are to maintain its current services and to increase the number of carers it supports and registers. We will actively target the hard to reach and marginalised carers who live in isolation. We also aim to attract additional funding to increase its services where there are identified gaps in provision. We will also continue to help deliver some of the actions in the Carers Strategy for Knowsley covering 2020-25.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Knowsley Carers Centre is a charitable company limited by guarantee (registered in England and Wales, No. 04033165) incorporated on 13th July 2000 and registered as a charity (number 1082311) on 6th September 2000.

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association dated 13th July 2000. The charity was registered with the Charity Commission on 6th September 2000. It is managed by an Executive Committee of Trustees.

The Board of Trustees are also its directors. Trustees are elected by Annual General Meetings of the members in accordance with the Articles of Association (as amended 7th December 2004).

KNOWSLEY CARERS CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023
REFERENCE AND ADMINISTRATIVE DETAILS

Name Knowsley Carers Centre

Company Number 04033165

Charity Number 1082311

Registered Office 143 Bewley Drive

Liverpool
 Merseyside
 L32 9PE

Trustees

J E Aston
 S A Ellam
 J Harris (Chair)
 M Langshaw

(Appointed 1st July 2021)
 (Resigned 12th August 2022)
 S McDermott
 M Meadows
 P Meadows
 J O'Brien
 M O'Hanlon (Vice Chair)
 (Resigned 12th October 2022)
 D Phoenix

Company Secretary

P Rowan

Independent Examiner

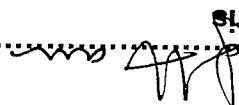
Paula Sanchez ACCA
 LCVS

151 Dale Street
 Liverpool
 L2 2AH

Bankers

NatWest,
 Aintree Black Bull
 Longmoor Lane
 Aintree
 L9 0EG

Signed on behalf of the Board of Trustees


 J Harris

Director and Chair

07/09/23
 Date

KNOWSLEY CARERS CENTRE STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Knowsley 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).

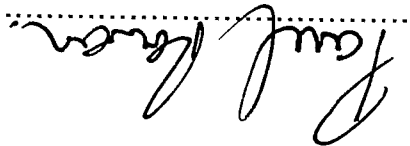
Company law requires the Trustees to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period. In preparing those financial statements, the trustees are required to:

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

By Order of the Board,



P Rowan

Company Secretary

143 Bewley Drive
Kirkby, Liverpool
L32 9PE

Date: 07/09/23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KNOWSLEY CARERS CENTRE

Respective

responsibilities of
trustees and examiner

I report on the accounts of the charitable company for the year ended 31st March 2023, which are set out on pages 9 to 22.

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

It is my responsibility to: examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

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

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

which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

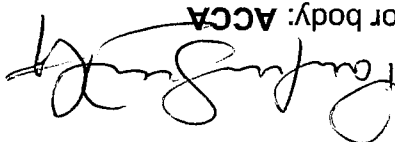
have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent
examiner's statement

Independent

examiner's statement

Name: Mrs Paula Sanchez

Relevant professional qualification or body: ACCA

Address: c/o LCVS 151, Dale Street, Liverpool, L2 2AH

Dated: 12th September 2023

KNOWSLEY CARERS CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		2023	2023	2023	2022
		£	£	£	£
Income and endowments from:					
Donations and legacies	3a	1,409	-	1,409	810
Charitable activities	3b	485,060	35,117	520,177	497,077
Investments	3c	221	-	221	5
Total income		486,690	35,117	521,807	497,892
Expenditure on:					
Charitable Activities	4	463,965	16,510	480,475	473,332
Total resources expended		463,965	16,510	480,475	473,332
Net income net movement in funds		22,725	18,607	41,332	24,560
Total funds brought forward	9, 10	271,241	15,145	286,386	261,826
Total funds carried forward	8-10	293,966	33,752	327,718	286,386

The notes on pages 12 to 22 form part of these accounts. The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities of the charitable company.

	Notes	31 st March 2023	31 st March 2022
Fixed assets			
Tangible fixed assets	5	£ 8,021	£ 8,177
Current assets			
Debtors	6	50,573	128,852
Cash at bank and in hand		289,068	164,450
Current liabilities			
Creditors: amounts falling due within one year	7	(19,944)	(15,093)
Net current assets		319,697	278,209
Total assets less current liabilities		327,718	286,386
Funds:			
Unrestricted funds	8, 9	293,966	271,241
Restricted funds	8, 10	33,752	15,145
		327,718	286,386

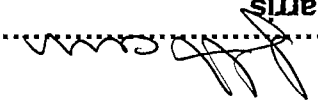
These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP. For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on:


J Harris
Director

Date: 07/09/23

KNOWSLEY CAREERS CENTRE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	31 st March 2023	31 st March 2022
Cash flows from operating activities		£	£
Cash (used)/generated from operations	15	126,454	(91,775)
Investing activities			
Purchase of tangible fixed assets		(2,057)	(556)
Investment income		221	5
Net cash generated from financing activities		(1,836)	(551)
Net increase in cash and cash equivalents		124,618	(92,326)
Cash and cash equivalents at beginning of year		164,450	256,776
Cash and cash equivalents at end of year		289,068	164,450
Represented by:			
Cash at bank and in hand		£	£
		31 st March 2023	31 st March 2022
		289,068	164,450

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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 Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charity's charitable objectives.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Lease Premium	Over the term of the lease
Fixtures Fittings & Equipment	25% per annum reducing balance basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

b. Charitable Activities	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
	£	£	£	£
Contract income	485,000	-	485,000	482,407
Carers Trust Awards	-	6,525	6,525	7,670
Just Connect	-	23,992	23,992	-
Knowsley Metropolitan Borough Council - Young Carers Support	-	-	-	7,000
Training	60	-	60	-
Winter Wellness Grant	-	4,600	4,600	-
Total	485,060	35,117	520,177	497,077

Income from charitable activities in 2022 comprised £489,407 unrestricted funds and £7,670 related to restricted funds

c. Investments:	£	£	£	£
	=====	=====	=====	=====
Bank interest received	221	-	221	5
Income from investments for 2022 related wholly to unrestricted funds				

4. Expenditure on charitable activities

Direct Charitable Expenditure	Support & Governance Costs	Total 2023	Total 2022
	£	£	£
=====	=====	=====	=====
447,950	32,525	480,475	473,332
To relieve, alleviate and to advance, promote and assist in the relief of carers			

KNOWSLEY CAREERS CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

a. Analysed as follows:

2023	2022
£	£
278,607	278,182
22,208	15,333
9,794	9,794
500	480
9,887	9,750
125,839	124,978
283	-
467	467
249	65
116	15
447,950	439,064

Direct charitable expenditure:

Staff salary costs
Pension
Rent and service charges
Newsletter
Room hire
Careers expenses
Refreshments
Equipment hire
Equipment
DBS fees

2023	2022
£	£
18,217	17,113
4,989	4,779
257	19
2,825	2,674
700	600
-	1,154
309	188
1,139	1,352
-	1,920
13	13
663	570
1,200	1,160
2,213	2,726
32,525	34,268

Support & governance costs:

Office costs
Insurance
Training expenses
Subscriptions
Recruitment
Travel expenses
Bank charges
Sundry expenses
Consultancy
Companies House
Payroll fees
Accountancy
Depreciation

Total expenditure on charitable activities	480,475	473,332
--	---------	---------

£16,510 (2022: £7,670) of the above expenditure relates to restricted funding.

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

b. Analysis of staff costs

	2023	2022
Staff costs	£ 263,235	£ 263,376
Social security costs	15,372	14,806
Pension	22,208	15,333
	<u>300,815</u>	<u>295,515</u>

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Charitable activities	11	11

No employee received emoluments of more than £60,000 during the year (2022: Nil)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2022: £nil)

5. Tangible fixed assets

	Lease	Fixtures, fittings & equipment	Total
Cost	£	£	£
As at 1 st April 2022	-	66,845	66,845
Additions	-	2,057	2,057
Disposal during the year	(-)	(-)	(-)
Balance as at 31st March 2023	-	68,902	68,902
Accumulated Depreciation			
As at 1 st April 2022	-	58,668	58,668
Depreciation charge	-	2,213	2,213
Disposal during the year	(-)	(-)	(-)
Balance as at 31st March 2023	-	60,881	60,881
Net Book Value at 31st March 2023	-	8,021	8,021
Net Book Value at 31st March 2022	-	8,177	8,177

There were no material capital commitments at the year end. All fixed assets were used in the direct charitable activities of the organisation.

6. Debtors

	2023	2022
Debtors	£ 39,583	£ 124,200
Prepayments	10,990	4,652
	<u>50,573</u>	<u>128,852</u>

7. Creditors: amounts falling due within one year

	2023	2022
Creditors	£ 711	£ 2,663
Accruals	9,278	1,933
Other creditors	9,955	10,497
	<u>19,944</u>	<u>15,093</u>

8. Analysis of net assets between funds

	Year End 2023		
	Tangible	Fixed Assets	Net Current Assets
Unrestricted Funds	£ 1,788	£ 203,214	£ 205,002
General Fund	9	-	9
KMBC - Carers Mental Health Services - Contract	9	-	9
Knowsley Metropolitan Borough Council - Contract	9	-	9
Knowsley Metropolitan Borough Council - Carers Service	5,583	74,923	80,506
Knowsley Metropolitan Borough Council - Other	632	7,808	8,440
Restricted Funds	8,021	285,945	293,966
Carers Trust Awards	-	67	67
Just Connect	-	17,501	17,501
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
Winter Wellness Grant	-	1,106	1,106
	<u>8,021</u>	<u>319,697</u>	<u>327,718</u>

**KNOWSLEY CARERS CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**

Year End 2022		Year End 2023	
Unrestricted Funds	Restricted Funds	Unrestricted Funds	9. Unrestricted funds
General Fund	Carers Trust Awards	General Fund	
KMBC - Carers Mental Health Services - Contract	Carers Trust Awards	KMBC - Carers Mental Health Services - Contract	
Knowsley Metropolitan Borough Council - Contract	Knowsley Metropolitan Borough Council	Knowsley Metropolitan Borough Council - Contract	
Knowsley Metropolitan Borough Council - Carers Service	Knowsley Metropolitan Borough Council	Knowsley Metropolitan Borough Council - Carers Service	
Knowsley Metropolitan Borough Council - Other	Wellbeing Grant	Knowsley Metropolitan Borough Council - Other	
8,430	67	8,807	
4,510	67	67,299	
11	67	11	
11	67	11	
2,802	67	195,113	
£	£	£	
Fixed Assets	Fixed Assets	Funds at beginning of year	
Tangible	Tangible	Income	
Net Current Assets	Net Current Assets	Expenditure	
Total	Total	Funds at end of year	
271,241	271,241	293,966	
263,064	263,064	(463,965)	
7,964	7,964	(367)	
62,789	62,789	(461,793)	
-	-	80,506	
11	11	9	
11	11	9	
192,311	192,311	205,002	
£	£	£	
Assets	Assets	Assets	
8,177	8,177	486,690	
-	-	-	
15,145	15,145	(367)	
278,209	278,209	293,966	

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Movements in the year			
	Income	Expenditure	Funds at end of year
Year End 2022	Funds at beginning of year		
General Fund	£ 185,189	£ 15,222	£ 195,113
KMBC - Carers Mental Health Services - Contract	15	(4)	11
Knowsley Metropolitan Borough Council - Contract	15	(4)	11
Knowsley Metropolitan Borough Council - Carers Service	52,236	(459,937)	67,299
Knowsley Metropolitan Borough Council - Other	9,226	(419)	8,807
	<u>246,681</u>	<u>(465,662)</u>	<u>271,241</u>

Description of Funds

General Fund – To finance the charitable company's general activities as outlined in the Trustees' Report.

KMBC Carers Mental Health Services - Contract – To provide carers' activities, support and events.

Knowsley Metropolitan Borough Council - Contract – To provide carers' activities, support, and events.

Knowsley Metropolitan Borough Council - Carers Service – To provide carers' activities, support, and events.

10. Restricted funds

	Funds at beginning of year	Income	Expenditure	Funds at end of year
Year End 2023				
Carers Trust Awards	67	6,525	(6,525)	67
Just Connect	-	23,992	(6,491)	17,501
Knowsley Metropolitan Borough Council Wellbeing Grant	15,078	-	(-)	15,078
Winter Wellness Grant	-	4,600	(3,494)	1,106
	<u>15,145</u>	<u>35,117</u>	<u>(16,510)</u>	<u>33,752</u>

KNOWSLEY CARERS CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

	Year End 2022	Funds at beginning of year	£	Income	Expenditure	Funds at end of year
				£	£	£
Carers Trust Awards	67	7,670	(7,670)	67		
Knowsley Metropolitan Borough Council Wellbeing Grant	15,078	-	(-)	15,078		
				<u>15,145</u>	<u>(7,670)</u>	<u>15,145</u>

Description of Funds

The restricted funds were provided for the following purposes:

Carers Trust Awards – Small grants for individual carers

Just Connect – Project aimed at reducing isolation & loneliness for carers & older people

Knowsley Metropolitan Borough Council Wellbeing Grant – To provide wellbeing activities for carers.

Small Grants – Various small grants for carers

Winter wellness grant – To Deliver activities to reduce social isolation and loneliness, help to reduce fuel & food poverty.

11. Lease Commitments

The leases with Knowsley Metropolitan Borough Council dated 2009 ran out in October 2021, at present there is no lease in place and the only commitment is to pay quarterly service charges.

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2021: none).

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 31st March 2023 or 31st March 2022.

14. Guarantees

The charitable company is a company limited by guarantee. At 31st March 2023 in the event of winding-up each member will contribute, if necessary, the sum of £1.

	2023	2022
Number of members	10	10
Total guarantees	£10	£10

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

15. Cash generated from operations

	2023	2022
£	£	£
Surplus/(Loss) for the year	41,331	24,560
Adjustments for:		
Investment income	(221)	(5)
Depreciation	2,213	2,726
Movements in working capital:		
(Increase)/decrease in debtors	78,280	(121,536)
Increase/(decrease) in creditors	4,851	2,480
Cash generated from operations	<u>126,454</u>	<u>(91,775)</u>

Accounts

KNOWSLEY CARERS CENTRE

**ANNUAL REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2022**

**Company Registration No. 04033165
Charity Registration No. 1082311**

CONTENTS

Trustees' Annual Report	2
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The trustees are pleased to present their annual report for the year ended 31st March 2022.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

The main objectives of Knowsley Carers Centre are:

- To alleviate conditions of life amongst people who are caring or have cared for an elderly, sick, disabled, or infirm person living at home and to promote their welfare.
- To relieve, alleviate and to advance, promote and assist in the relief of all kind of mental and physical infirmity, sickness, disablement including mental illness attributed to caring, amongst carers and those persons to whom they are caring.
- To advance education concerning caring amongst the carers and the public.

The Trustees have regular meetings to agree strategy and endorse decisions regarding the day-to-day activities of the centre.

Knowsley Carers Centre normally provides the following services

- Information and Advice
- Training
- Newsletter
- Carers' Social Groups (Coffee groups)
- Holistic Therapies
- Social Events (Day trips)
- Practical and emotional support
- Signposting/referral to specialist services and agencies
- Carers' forums/meetings
- Drop In (Kirkby, Halewood and Huyton)
- Emergency Card
- Advocacy
- Carers ID card
- Benefits Advice
- Counselling Service

Public Benefit Statement:

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

This year has been another difficult year due to COVID we have had to restrict some of the services we provide to the carers we support, and the staff have been working following a hybrid model.

Knowsley Carers Centre will continue to build on its success and once again express their gratitude to Knowsley Metropolitan Borough Council (KMBC) for the continuing support.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

It is through this support from our valued partners that Knowsley Carers Centre can continue to provide an independent service for carers throughout Knowsley.

The Trustee Board (management committee) consists of carers and community members who have first-hand experience of the many difficulties, stresses and frustrations that carers experience in their caring role and the impact it has on their daily lives.

The main aims of the Carers Centre are to improve the lives of carers and to ensure they are properly valued and supported. Knowsley Carers Centre is a network member of the Carers Trust and appreciates the help and guidance provided by them.

We continue receiving funding from KMBC in the form of a 'Lead Organisation to deliver Carers Services' contract and the work of the Carers Centre has been continued to be enhanced. This contract involves sub-contracting services to the Alzheimer's Society Knowsley and the two Caring Companions Clubs.

The Carers Centre has seen a steady increase in the number of new referrals supported by the service during this year. We have managed through publicity, networking, and word of mouth to find and support more hidden carers and provide a much-needed service to them.

The staff have provided a great deal of support to carers during this year including information, emotional support, advice, and other services including counselling, online activities and benefits advice.

We have also continued to deliver a successful programme of carer awareness training to staff from other organisations to raise their awareness of the issues faced by carers though this was carried out mainly on online platforms.

The carers identification card has proved very beneficial to carers.

We continue to offer a dedicated service for carers looking after someone with a mental health issue.

The benefits advice service has again provided a much-needed service to carers across the borough.

We have worked closely with KMBC on the carer's assessment process for carers of an adult and under the contract we carry out Carers Assessment Triages prior to a carer having a carers assessment.

The Carers Centre will continue to deliver a high-quality service to carers in Knowsley and is proud of the support it receives from the community and the continued help from its volunteers.

The organisation looks forward to the challenges and further achievements of the coming year and hopes to welcome present and future carers to the Carers Centre.

FINANCIAL REVIEW

Total income for the year was £497,892 (2021: £501,986) of which £7,670 (2021: £9,954) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £473,332 (2021: £497,423), leaving a surplus for the year of £24,560 (2021: surplus £4,563).

At 31st March 2022 the charitable company's reserves stood at £286,386 (2021: £261,826) of which £15,145 (2021: £15,145) represented restricted funds.

Risk Management

Knowsley Carers Centre holds a tendered contract with Knowsley Metropolitan Borough Council (KMBC), to deliver carers services in Knowsley. The contract period is 3rd July 2017 to 2nd July 2022, with an option to extend for a further period of 24 months which has been recently extended for 12 months until 2nd July 23. This contract forms the main funding for the charity and the services we deliver to carers. Full consideration is given by the Trustees of Knowsley Carers Centre to the implications and risks associated with entering into contracts for service delivery. The Trustees maintain oversight of the charity's performance against the operational delivery requirements of the contract. We have identified any potential loss or reduction in the contract funding from KMBC as a serious risk to the organisation and the carers we support. Strategies are being put in place to mitigate against any serious financial and operational risks associated with potential loss of, or reduction in, contract income from KMBC. The Trustees have identified the main risks to the organisation are the following.

- dependency on limited income sources
- potential termination, or significant reduction, of grant funding or loss of contracts
- turbulent economic or political environment
- potential lack of ability to continue to deliver services to carers

The Trustees are putting strategies in place to manage the above risks to the charity.

The trustees have given full consideration to and review at board meetings the risks and implications of entering into the contract and are satisfied that its terms are in the charity's best interests, including in relation to:

- its finances
- achieving full cost-recovery
- remaining solvent for at least 5 years
- sub-contracting arrangements
- independence from KMBC (as the funder)
- fitting with the mission statement and objectives of the charity
- meeting the needs of current and future beneficiaries
- its reputation

The Trustees receive regular reports from the manager (contract lead) at board meetings, who informs the trustees of the charity's performance against the delivery outputs and outcomes of the contract.

Minutes of the meetings held with KMBC, statistical reports and outputs and financial reports regarding the contract are circulated to the board members and discussed at board meetings.

The Trustees will continue to review and evaluate the risks to the organisation.

The main risks to which the charity is exposed as identified by the Trustees have been considered and systems are being established to mitigate those risks.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

At the end of the financial year, unrestricted funds totalled £271,241 of which £8,177 is represented by tangible assets, leaving surplus free unrestricted reserves of £263,064 (2021: surplus £236,334). The charitable company requires £73,247 for redundancy provision and £116,415 for three months running' costs, (total £189,662).

PLANS FOR FUTURE

The aims of Knowsley Carers Centre for the future are to maintain its current services and to increase the number of carers it supports and registers. We will actively target the hard to reach and marginalised carers who live in isolation. We also aim to attract additional funding to increase its services where there are identified gaps in provision. We will also continue to help deliver some of the actions in the Carers Strategy for Knowsley covering 2020-25.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Knowsley Carers Centre is a charitable company limited by guarantee (registered in England and Wales, No. 04033165) incorporated on 13th July 2000 and registered as a charity (number 1082311) on 6th September 2000.

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association dated 13th July 2000. The charity was registered with the Charity Commission on 6th September 2000. It is managed by an Executive Committee of Trustees.

The Board of Trustees are also its directors. Trustees are elected by Annual General Meetings of the members in accordance with the Articles of Association (as amended 7th December 2004).

KNOWSLEY CARERS CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Knowsley Carers Centre	
Company Number	04033165	
Charity Number	1082311	
Registered Office	143 Bewley Drive Liverpool Merseyside L32 9PE	
Trustees	J E Aston S A Ellam J Harris (Chair) M Langshaw S McDermott M Meadows P Meadows J O'Brien M O'Hanlon (Vice Chair) D Phoenix	(Appointed 3 rd February 2022) (Appointed 1 st July 2021) (Appointed 1 st July 2021) (Resigned 12 th August 2022) (Appointed 1 st July 2021) (Appointed 1 st July 2021)
Company Secretary	P Rowan	
Independent Examiner	Paula Sanchez ACCA LCVS 151 Dale Street Liverpool L2 2AH	
Bankers	NatWest, Aintree Black Bull Longmoor Lane Aintree L9 0EG	

Signed on behalf of the Board of Trustees

.....
J Harris
Director and Chair

13/10/22
.....
Date

KNOWSLEY CARERS CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Knowsley 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 period that give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

By Order of the Board,



P Rowan
Company Secretary

143 Bewley Drive
Kirkby, Liverpool
L32 9PE

Date:

13/10/22

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KNOWSLEY CARERS CENTRE

Respective
responsibilities of
trustees and examiner

I report on the accounts of the charitable company for the year ended 31st March 2022, which are set out on pages 9 to 20.

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

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and

to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

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

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

Independent
examiner's statement

which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 26th October 2022

KNOWSLEY CARERS CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	3a	810	-	810	2,935
Charitable activities	3b	489,407	7,670	497,077	499,030
Investments	3c	5	-	5	21
		-----	-----	-----	-----
Total income		490,222	7,670	497,892	501,986
		-----	-----	-----	-----
Expenditure on:					
Charitable Activities	4	465,662	7,670	473,332	497,423
		-----	-----	-----	-----
Total resources expended		465,662	7,670	473,332	497,423
		-----	-----	-----	-----
Net income net movement in funds		24,560	(-)	24,560	4,563
Total funds brought forward	9, 10	246,681	15,145	261,826	257,263
		-----	-----	-----	-----
Total funds carried forward	8-10	271,241	15,145	286,386	261,826
		=====	=====	=====	=====

The notes on pages 11 to 20 form part of these accounts. The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities of the charitable company.

KNOWSLEY CARERS CENTRE
BALANCE SHEET AS AT 31ST MARCH 2022

Company Number: 04033165

	Notes	31 st March 2022		31 st March 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		8,177		10,347
Current assets					
Debtors	6	128,852		7,316	
Cash at bank and in hand		164,450		256,776	
		-----		-----	
		293,302		264,092	
Current liabilities					
Creditors: amounts falling due within one year	7	(15,093)		(12,613)	
		-----		-----	
Net current assets			278,209		251,479
			-----		-----
Total assets less current liabilities			286,386		261,826
			=====		=====
Funds:					
Unrestricted funds	8, 9		271,241		246,681
Restricted funds	8, 10		15,145		15,145
			-----		-----
			286,386		261,826
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

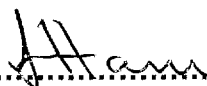
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 13/10/22

.....

J Harris
Director

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

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 Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Lease Premium	Over the term of the lease
Fixtures Fittings & Equipment	25% per annum reducing balance basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

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.

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Donations and legacies				
Donations	810	-	810	2,935
	=====	=====	=====	=====

Income from donations and legacies for 2021 related wholly to unrestricted funds

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
b. Charitable Activities				
Contract income	482,407	-	482,407	475,000
Carers Trust Awards	-	7,670	7,670	9,954
HMRC Job Retention Scheme	-	-	-	2,076
Knowsley Metropolitan Borough Council - Young Carers Support	7,000	-	7,000	12,000
Total	489,407	7,670	497,077	499,030

Income from charitable activities in 2021 comprised £489,076 unrestricted funds and £9,954 related to restricted funds

	£	£	£	£
c. Investments:				
Bank interest received	5	-	5	21

Income from investments for 2021 related wholly to unrestricted funds

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To relieve, alleviate and to advance, promote and assist in the relief of carers	439,064	34,268	473,332	497,423

a. Analysed as follows:

	2022 £	2021 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	278,182	292,922
Pension	15,333	16,255
Volunteer expenses	-	10
Rent and service charges	9,794	14,084
Newsletter	480	400
Room hire	9,750	-
Carers expenses	124,978	125,679
Refreshments	-	41
Equipment hire	467	350
Equipment	65	354
DBS fees	15	-
	439,064	450,095

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**

	2022	2021
	£	£
<i>Support & governance costs:</i>		
Office costs	17,113	20,828
Insurance	4,779	4,215
Training expenses	19	613
Subscriptions	2,674	2,692
Recruitment	600	-
Travel expenses	1,154	955
Bank charges	188	269
Sundry expenses	1,352	1,296
Consultancy	1,920	420
Companies House	13	13
Payroll fees	570	570
Accountancy	1,160	1,000
Depreciation	2,726	14,457
	-----	-----
	34,268	47,328
	-----	-----
Total expenditure on charitable activities	473,332	497,423
	=====	=====

£7,670 (2021: £12,015) of the above expenditure relates to restricted funding.

b. Analysis of staff costs	2022	2021
	£	£
Staff costs	263,376	277,591
Social security costs	14,806	15,331
Pension	15,333	16,255
	-----	-----
	295,515	309,177
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
Charitable activities	11	12
	===	===

No employee received emoluments of more than £60,000 during the year (2021: Nil)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2021: £nil)

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

5. Tangible fixed assets

	Lease Premium	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
As at 1 st April 2021	132,099	66,289	198,388
Additions during the year	-	556	556
Disposal during the year	(132,099)	(-)	(132,099)
	-----	-----	-----
Balance as at 31st March 2022	-	66,845	66,845
	=====	=====	=====
Accumulated Depreciation			
As at 1 st April 2021	132,099	55,942	188,041
Charge for the year	-	2,726	2,726
Disposal during the year	(132,099)	(-)	(132,099)
	-----	-----	-----
Balance as at 31st March 2022	-	58,668	58,668
	=====	=====	=====
Net Book Value at 31st March 2022	-	8,177	8,177
	=====	=====	=====
Net Book Value at 31 st March 2021	-	10,347	10,347
	=====	=====	=====

There were no material capital commitments at the year end. All fixed assets were used in the direct charitable activities of the organisation.

6. Debtors

	2022	2021
	£	£
Debtors	124,200	2,000
Prepayments	4,652	5,316
	-----	-----
	128,852	7,316
	=====	=====

7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	2,663	60
Accruals	1,933	2,056
Other creditors	10,497	10,497
	-----	-----
	15,093	12,613
	=====	=====

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022****8. Analysis of net assets between funds**

Year End 2022	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	2,802	192,311	195,113
KMBC - Carers Mental Health Services - Contract	11	-	11
Knowsley Metropolitan Borough Council - Contract	11	-	11
Knowsley Metropolitan Borough Council - Carers Service	4,510	62,789	67,299
Knowsley Metropolitan Borough Council – Other	843	7,964	8,807
	8,177	263,064	271,241
Restricted Funds			
Carers Trust Awards	-	67	67
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
	-	15,145	15,145
	8,177	278,209	286,386

Year End 2021	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	4,304	190,111	194,415
KMBC - Carers Mental Health Services - Contract	15	-	15
Knowsley Metropolitan Borough Council - Contract	15	-	15
Knowsley Metropolitan Borough Council - Carers Service	6,013	46,223	52,236
	10,347	236,334	246,681
Restricted Funds			
Carers Trust Awards	-	67	67
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
	-	15,145	15,145
	10,347	251,479	261,826

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

9. Unrestricted funds

Year End 2022	Funds at beginning of year	<u>Movements in the year</u>		Funds at end of year
		Income	Expenditure	
	£	£	£	£
General Fund	185,189	15,222	(5,298)	195,113
KMBC - Carers Mental Health Services - Contract	15	-	(4)	11
Knowsley Metropolitan Borough Council - Contract	15	-	(4)	11
Knowsley Metropolitan Borough Council - Carers Service	52,236	475,000	(459,937)	67,299
Knowsley Metropolitan Borough Council – Other	9,226	-	(419)	8,807
	-----	-----	-----	-----
	246,681	490,222	(465,662)	271,241
	=====	=====	=====	=====

Year End 2021	Funds at beginning of year	<u>Movements in the year</u>		Funds at end of year
		Income	Expenditure	
	£	£	£	£
General Fund	199,802	17,032	(22,419)	194,415
KMBC - Carers Mental Health Services - Contract	20	-	(5)	15
Knowsley Metropolitan Borough Council - Contract	20	-	(5)	15
Knowsley Metropolitan Borough Council - Carers Service	40,215	475,000	(462,979)	52,236
	-----	-----	-----	-----
	240,057	492,032	(485,408)	246,681
	=====	=====	=====	=====

Description of Funds

General Fund – To finance the charitable company's general activities as outlined in the Trustees' Report.

KMBC Carers Mental Health Services - Contract – To provide carers' activities, support and events.

Knowsley Metropolitan Borough Council - Contract –To provide carers' activities, support, and events.

Knowsley Metropolitan Borough Council - Carers Service –To provide carers' activities, support, and events.

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022****10. Restricted funds**

Year End 2022	Funds at beginning of year £	<u>Movements in the year</u>		Funds at end of year £
		Income £	Expenditure £	
Carers Trust Awards	67	7,670	(7,670)	67
Knowsley Metropolitan Borough Council Wellbeing Grant	15,078	-	(-)	15,078
	<u>15,145</u>	<u>7,670</u>	<u>(7,670)</u>	<u>15,145</u>
	=====	=====	=====	=====

Year End 2021	Funds at beginning of year £	<u>Movements in the year</u>		Funds at end of year £
		Income £	Expenditure £	
Carers Trust Awards	876	9,954	(10,763)	67
Knowsley Metropolitan Borough Council Wellbeing Grant	15,078	-	(-)	15,078
Small Grants	1,252	-	(1,252)	-
	<u>17,206</u>	<u>9,954</u>	<u>(12,015)</u>	<u>15,145</u>
	=====	=====	=====	=====

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

The restricted funds were provided for the following purposes:

Carers Trust Awards – Small grants for individual carers

Knowsley Metropolitan Borough Council Wellbeing Grant – To provide wellbeing activities for carers.

Small Grants – Various small grants for carers

11. Lease Commitments

The leases with Knowsley Metropolitan Borough Council dated 2009 ran out in October 2021, at present there is no lease in place and the only commitment is to pay quarterly service charges.

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2021: none).

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 31st March 2022 or 31st March 2021.

14. Guarantees

The charitable company is a company limited by guarantee. At 31st March 2022 in the event of winding-up each member will contribute, if necessary, the sum of £1.

	2022	2021
Number of members	10	6
Total guarantees	£10	£6

Accounts

KNOWSLEY CARERS CENTRE

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

**Company Registration No. 04033165
Charity Registration No. 1082311**

CONTENTS

Trustees' Annual Report	2
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The trustees are pleased to present their annual report for the year ended 31st March 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

The main objectives of Knowsley Carers Centre are:

- To alleviate conditions of life amongst people who are caring or have cared for an elderly, sick, disabled or infirm person living at home and to promote their welfare.
- To relieve, alleviate and to advance, promote and assist in the relief of all kind of mental and physical infirmity, sickness, disablement including mental illness attributed to caring, amongst carers and those persons to whom they are caring.
- To advance education concerning caring amongst the carers and the public.

The Trustees have regular meetings to agree strategy and endorse decisions regarding the day-to-day activities of the centre.

Knowsley Carers Centre normally provides the following services but due to the COVID pandemic and lockdown some of these services had to be suspended:

- Information and Advice
- Training
- Newsletter
- Carers' Social Groups (Coffee groups)
- Holistic Therapies
- Social Events (Day trips)
- Practical and emotional support
- Signposting/referral to specialist services and agencies
- Carers' forums/meetings
- Drop In (Kirkby, Halewood and Huyton)
- Emergency Card
- Advocacy
- Carers ID card
- Benefits Advice
- Counselling Service

Public Benefit Statement:

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

This year has been a difficult year due to the COVID pandemic and lockdown we have had to suspend some of the services we provide to the carers we support and from the end of March 2020 the staff worked from home providing telephone services and online services to the carers across Knowsley.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The organisation had to adapt to the circumstances and change the way we worked.

During the last twelve months we had had to provide a lot of emotional support to the carers.

Knowsley Carers Centre will continue to build on its success and once again express their gratitude to Knowsley Metropolitan Borough Council (KMBC) for the continuing support. It is through this support from our valued partners that Knowsley Carers Centre can continue to provide an independent service for carers throughout Knowsley.

The Trustee Board (management committee) consists of carers and community members who have first-hand experience of the many difficulties, stresses and frustrations that carers experience in their caring role and the impact it has on their daily lives.

The main aims of the Carers Centre are to improve the lives of carers and to ensure they are properly valued and supported. Knowsley Carers Centre is a network member of the Carers Trust and appreciates the help and guidance provided by them.

We continue receiving funding from KMBC in the form of a 'lead organisation to deliver carers services' contract and the work of the Carers Centre has been continued to be enhanced. This contract involves sub-contracting services to the Alzheimer's Society Knowsley and the two Caring Companions Clubs.

The Carers Centre has seen a steady increase in the number of new referrals supported by the service during this difficult year. We have managed through publicity, networking and word of mouth to find and support more hidden carers and provide a much-needed service to them especially during the COVID pandemic and lockdown.

The staff have provided a great deal of support to carers during this difficult year including information, advocacy, emotional support, advice and other services including counselling, online activities and benefits advice.

We have also continued to deliver a successful programme of carer awareness training to staff from other organisations to raise their awareness of the issues faced by carers though this was carried out on online platforms.

The carer's identification card has proved very beneficial to carers during this difficult year.

Also, we have been working on a carer's passport with the hospitals via online platforms.

We continue to offer a dedicated service for carers looking after someone with a mental health issue.

The benefits advice service has again provided a much-needed service to carers across the borough.

We have worked closely with KMBC on the carer's assessment process for carers of an adult and under the contract we carry out Carers Assessment Triages prior to a carer having a carer's assessment.

The Carers Centre will continue to deliver a high-quality service to carers in Knowsley and is proud of the support it receives from the community and the continued help from its volunteers.

During this year we have also worked with partners to help develop and launch a carer's strategy for Knowsley covering 2020 -25.

The organisation looks forward to the challenges and further achievements of the coming year and hopes to welcome present and future carers to the Carers Centre.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

FINANCIAL REVIEW

Total income for the year was £501,986 (2020: £507,456) of which £9,954 (2020: £5,728) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £497,423 (2020: £504,931), leaving a surplus for the year of £4,563 (2020: surplus £2,525).

At 31st March 2021 the charitable company's reserves stood at £261,826 (2020: £257,263) of which £15,145 (2020: £17,206) represented restricted funds.

Risk Management

Knowsley Carers Centre holds a tendered contract with Knowsley Metropolitan Borough Council (KMBC), to deliver carers services in Knowsley. The contract period is 3rd July 2017 to 2nd July 2022, with an option to extend for a further period of 24 months. This contract forms the main funding for the charity and the services we deliver to carers. Full consideration is given by the Trustees of Knowsley Carers Centre to the implications and risks associated with entering into contracts for service delivery. The Trustees maintain oversight of the charity's performance against the operational delivery requirements of the contract. We have identified any potential loss or reduction in the contract funding from KMBC as a serious risk to the organisation and the carers we support. Strategies are being put in place to mitigate against any serious financial and operational risks associated with potential loss of, or reduction in, contract income from KMBC. The Trustees have identified the main risks to the organisation are the following.

- dependency on limited income sources
- potential termination, or significant reduction, of grant funding or loss of contracts
- turbulent economic or political environment
- potential lack of ability to continue to deliver services to carers

The Trustees are putting strategies in place to manage the above risks to the charity.

The trustees have given full consideration to and review at board meetings the risks and implications of entering into the contract and are satisfied that its terms are in the charity's best interests, including in relation to:

- its finances
- achieving full cost-recovery
- remaining solvent for at least five years
- sub-contracting arrangements
- independence from KMBC (as the funder)
- fitting with the mission statement and objectives of the charity
- meeting the needs of current and future beneficiaries
- its reputation

The Trustees receive regular reports from the manager (contract lead) at board meetings, who informs the trustees of the charity's performance against the delivery outputs and outcomes of the contract.

Minutes of the meetings held with KMBC, statistical reports and outputs and financial reports regarding the contract are circulated to the board members and discussed at board meetings.

The Trustees will continue to review and evaluate the risks to the organisation.

The main risks to which the charity is exposed as identified by the Trustees have been considered and systems are being established to mitigate those risks.

KNOWSLEY CARERS CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £246,681 of which £10,347 is represented by tangible assets, leaving surplus free unrestricted reserves of £236,334 (2020: surplus £215,388). The charitable company requires £65,186 for redundancy provision and £121,352 for three months running costs, (total £186,538).

PLANS FOR FUTURE

The aims of Knowsley Carers Centre for the future are to maintain its current services and to increase the number of carers it supports and registers. We will actively target the hard to reach and marginalised carers who live in isolation. We also aim to attract additional funding to increase its services where there are identified gaps in provision. We will also continue to help deliver some of the actions in the Carers Strategy for Knowsley covering 2020-25.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Knowsley Carers Centre is a charitable company limited by guarantee (registered in England and Wales, No. 04033165) incorporated on 13th July 2000 and registered as a charity (number 1082311) on 6th September 2000.

The charity is constituted as a company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association dated 13th July 2000. The charity was registered with the Charity Commission on 6th September 2000. It is managed by an Executive Committee of Trustees.

The Board of Trustees are also its directors. Trustees are elected by Annual General Meetings of the members in accordance with the Articles of Association (as amended 7th December 2004).

REFERENCE AND ADMINISTRATIVE DETAILS

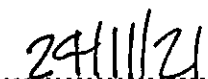
Name	Knowsley Carers Centre
Company Number	04033165
Charity Number	1082311
Registered Office	143 Bewley Drive Liverpool Merseyside L32 9PE

KNOWSLEY CARERS CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Trustees	S A Ellam	(Appointed 1 st July 2021)
	J Harris (Chair)	
	M Langshaw	(Appointed 1 st July 2021)
	S McDermott	
	M Meadows	(Appointed 1 st July 2021)
	P Meadows	
	J O'Brien	
	M O'Hanlon (Vice Chair)	
	D Phoenix	(Appointed 1 st July 2021)
	C Wilkinson	(Resigned 6 th January 2021)
Company Secretary	P Rowan	
Independent Examiner	Graham Wright BA (Hons) FCA DChA LCVS 151 Dale Street Liverpool L2 2AH	
Bankers	NatWest, Aintree Black Bull Longmoor Lane Aintree L9 0EG	

Signed on behalf of the Board of Trustees


.....
J Harris
Director and Chair


.....
Date

KNOWSLEY CARERS CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Knowsley 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 period that give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

By Order of the Board,



.....

P Rowan
Company Secretary

143 Bewley Drive
Kirkby, Liverpool
L32 9PE

Date: 24/11/21

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KNOWSLEY CARERS CENTRE

Respective
responsibilities of
trustees and examiner

I report on the accounts of the charitable company for the year ended 31st March 2021, which are set out on pages 9 to 19.

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

It is my responsibility to:

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

Basis of independent
examiner's statement

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

Independent examiner's
statement

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

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mr. Graham Wright**

Relevant professional qualification or body: **FCA DChA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated:~~29~~... ~~November~~... 2021...

KNOWSLEY CARERS CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure)
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		2021	2021	2021	2020
		£	£	£	£
Income and endowments from:					
Donations and legacies	3a	2,935	-	2,935	8,341
Charitable activities	3b	489,076	9,954	499,030	499,014
Investments	3c	21	-	21	101
		-----	-----	-----	-----
Total income		492,032	9,954	501,986	507,456
		-----	-----	-----	-----
Expenditure on:					
Charitable Activities	4	485,408	12,015	497,423	504,931
		-----	-----	-----	-----
Total resources expended		485,408	12,015	497,423	504,931
		-----	-----	-----	-----
Net Income/(expenditure), net movement in funds		6,624	(2,061)	4,563	2,525
Total funds brought forward	9, 10	240,057	17,206	257,263	254,738
		-----	-----	-----	-----
Total funds carried forward	8-10	246,681	15,145	261,826	257,263
		=====	=====	=====	=====

The notes on pages 11 to 19 form part of these accounts. The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities of the charitable company.

KNOWSLEY CARERS CENTRE
BALANCE SHEET AS AT 31ST MARCH 2021

Company Number: 04033165

	Notes	31 st March 2021	31 st March 2020
		£	£
Fixed assets			
Tangible fixed assets	5	10,347	24,669
Current assets			
Debtors	6	7,316	12,110
Cash at bank and in hand		256,776	237,049
		-----	-----
		264,092	249,159
Current liabilities			
Creditors: amounts falling due within one year	7	(12,613)	(16,565)
		-----	-----
Net current assets		251,479	232,594
		-----	-----
Total assets less current liabilities		261,826	257,263
		=====	=====
Funds:			
Unrestricted funds	8, 9	246,681	240,057
Restricted funds	8, 10	15,145	17,206
		-----	-----
		261,826	257,263
		=====	=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

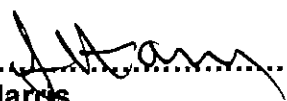
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 24/11/21.....



J Harris
Director

24/11/21

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

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 Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Lease Premium	Over the term of the lease
Fixtures Fittings & Equipment	25% per annum reducing balance basis

Cash and cash equivalents

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

Financial instruments

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

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

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

Basic financial assets

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

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

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.

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

Derecognition of financial liabilities

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

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
a. Donations and legacies				
Donations	2,935	-	2,935	8,341
	=====	=====	=====	=====

Income from donations and legacies for 2020 related wholly to unrestricted funds

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
b. Charitable Activities				
Contract income	475,000	-	475,000	475,000
Carer Training and activities	-	-	-	18,286
Carers Trust Awards	-	9,954	9,954	5,728
HMRC Job Retention Scheme	2,076	-	2,076	-
Knowsley Metropolitan Borough Council - Young Carers Support	12,000	-	12,000	-
Total	489,076	9,954	499,030	499,014

Income from charitable activities in 2020 comprised £493,286 unrestricted funds and £5,728 related to restricted funds

c. Investments:	£	£	£	£
Bank interest received	21	-	21	101

Income from investments for 2020 related wholly to unrestricted funds

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2021 £	Total 2020 £
To relieve, alleviate and to advance, promote and assist in the relief of carers	450,095	47,328	497,423	504,931

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021**

a. Analysed as follows:

	2021	2020
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	292,922	284,853
Pension	16,255	15,827
Volunteer expenses	10	201
Rent and services	14,084	15,541
Newsletter	400	2,250
Staff away day	-	820
Home working expenses	-	207
Carers expenses	125,679	137,553
Refreshments	41	436
Equipment hire	350	584
Equipment	354	656
DBS fees	-	126
	450,095	459,054

	2021	2020
	£	£
<i>Support & governance costs:</i>		
Office costs	20,828	12,432
Insurance	4,215	4,029
Training expenses	613	558
Subscriptions	2,705	2,808
Information and publicity	-	4,398
Travel expenses	955	3,053
Bank charges	269	237
Sundry expenses	1,296	683
Consultancy	420	420
Loss on disposal of tangible fixed assets	-	108
Payroll fees	570	589
Accountancy	1,000	1,000
Depreciation	14,457	15,562
	47,328	45,877

Total expenditure on charitable activities	497,423	504,931
	=====	=====

£12,015 (2020: £4,852) of the above expenditure relates to restricted funding.

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021**

b. Analysis of staff costs	2021	2020
	£	£
Staff costs	277,591	268,106
Social security costs	15,331	16,747
Pension	16,255	15,827
	-----	-----
	309,177	300,680
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
	12	12
	===	===

No employee received emoluments of more than £60,000 during the year (2020: Nil)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2020: £nil)

5. Tangible fixed assets

	Lease Premium	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
As at 1 st April 2020	132,099	66,154	198,253
Additions during the year	-	135	135
	-----	-----	-----
Balance as at 31st March 2021	132,099	66,289	198,388
	=====	=====	=====
Accumulated Depreciation			
As at 1 st April 2020	121,089	52,495	173,584
Charge for the year	11,010	3,447	14,457
	-----	-----	-----
Balance as at 31st March 2021	132,099	55,942	188,041
	=====	=====	=====
Net Book Value at 31st March 2021	-	10,347	10,347
	=====	=====	=====
Net Book Value at 31st March 2020	11,010	13,659	24,669
	=====	=====	=====

There were no material capital commitments at the year end. All fixed assets were used in the direct charitable activities of the organisation.

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021****6. Debtors**

	2021	2020
	£	£
Debtors	2,000	2,839
Prepayments	5,316	9,271
	7,316	12,110
	=====	=====

7. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	60	555
Accruals	2,056	4,321
Other creditors	10,497	11,689
	12,613	16,565
	=====	=====

8. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	4,304	190,111	194,415
KMBC - Carers Mental Health Services - Contract	15	-	15
Knowsley Metropolitan Borough Council - Contract	15	-	15
Knowsley Metropolitan Borough Council - Carers Service	6,013	46,223	52,236
	10,347	236,334	246,681
	=====	=====	=====
Restricted Funds			
Carers Trust Awards	-	67	67
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
	-	15,145	15,145
	10,347	251,479	261,826
	=====	=====	=====

KNOWSLEY CARERS CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021****9. Unrestricted funds**

	<u>Movements In the year</u>			
	Resources at beginning of year	Income	Expenditure	Resources at end of year
	£	£	£	£
General Fund	199,802	17,032	(22,419)	194,415
KMBC - Carers Mental Health Services - Contract	20	-	(5)	15
Knowsley Metropolitan Borough Council - Contract	20	-	(5)	15
Knowsley Metropolitan Borough Council - Carers Service	40,215	475,000	(462,979)	52,236
	-----	-----	-----	-----
	240,057	492,032	(485,408)	246,681
	=====	=====	=====	=====

Description of Funds

General Fund - To finance the charitable company's general activities as outlined in the Trustees' Report.

KMBC Carers Mental Health Services - Contract - To provide carers' activities, support and events.

Knowsley Metropolitan Borough Council - Contract - To provide carers' activities, support and events.

Knowsley Metropolitan Borough Council - Carers Service - To provide carers' activities, support and events.

10. Restricted funds

	<u>Movements in the year</u>			
	Resources at beginning of year	Income	Expenditure	Resources at end of year
	£	£	£	£
Carers Trust Awards	876	9,954	(10,763)	67
Knowsley Metropolitan Borough Council Wellbeing Grant	15,078	-	(-)	15,078
Small Grants	1,252	-	(1,252)	-
	-----	-----	-----	-----
	17,206	9,954	(12,015)	15,145
	=====	=====	=====	=====

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Charity's Board of Trustees for specific charitable purposes:

The restricted funds were provided for the following purposes:

Carers Trust Awards – Small grants for individual carers

KNOWSLEY CARERS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Knowsley Metropolitan Borough Council Wellbeing Grant – To provide wellbeing activities for carers.

Small Grants – Various small grants for carers

11. Operating Lease Commitments

The only financial commitments under non-cancellable operating leases will result in the payment of a peppercorn, being the annual sum due under a 12 year lease with Knowsley Metropolitan Borough Council dated 2009.

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2020: none).

13. Contingent Liabilities

The charitable company did not have any contingent liabilities at 31st March 2021 or 31st March 2020.

14. Guarantees

The charitable company is a company limited by guarantee. At 31st March 2021 in the event of winding-up each member will contribute, if necessary, the sum of £1.

	2021	2020
Number of members	6	7
Total guarantees	£6	£7