

# **KNOWSLEY CARERS CENTRE**

**ANNUAL REPORT &  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> 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 31<sup>ST</sup> MARCH 2022**

---

The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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 31<sup>ST</sup> 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 31<sup>st</sup> 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 3<sup>rd</sup> July 2017 to 2<sup>nd</sup> July 2022, with an option to extend for a further period of 24 months which has been recently extended for 12 months until 2<sup>nd</sup> 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 31<sup>ST</sup> 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 13<sup>th</sup> July 2000 and registered as a charity (number 1082311) on 6<sup>th</sup> September 2000.

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association dated 13<sup>th</sup> July 2000. The charity was registered with the Charity Commission on 6<sup>th</sup> 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 7<sup>th</sup> December 2004).

**KNOWSLEY CARERS CENTRE**  
**TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	Knowsley Carers Centre	
<b>Company Number</b>	04033165	
<b>Charity Number</b>	1082311	
<b>Registered Office</b>	143 Bewley Drive Liverpool Merseyside L32 9PE	
<b>Trustees</b>	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 <sup>rd</sup> February 2022) (Appointed 1 <sup>st</sup> July 2021)  (Appointed 1 <sup>st</sup> July 2021) (Resigned 12 <sup>th</sup> August 2022)  (Appointed 1 <sup>st</sup> July 2021)  (Appointed 1 <sup>st</sup> July 2021)
<b>Company Secretary</b>	P Rowan	
<b>Independent Examiner</b>	Paula Sanchez ACCA LCVS 151 Dale Street Liverpool L2 2AH	
<b>Bankers</b>	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 1<sup>st</sup> 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 31<sup>st</sup> 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: 26<sup>th</sup> October 2022

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

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

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 31<sup>ST</sup> MARCH 2022**

**Company Number: 04033165**

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

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 1<sup>st</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> MARCH 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>b. Charitable Activities</b>				
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
<b>Total</b>	<b>489,407</b>	<b>7,670</b>	<b>497,077</b>	<b>499,030</b>

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

	£	£	£	£
<b>c. Investments:</b>				
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	-
	<b>439,064</b>	<b>450,095</b>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<i>Support &amp; 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
	-----	-----
	<b>34,268</b>	<b>47,328</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>473,332</b>	<b>497,423</b>
	=====	=====

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

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

**c. Particulars of employees:**

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

	<b>2022</b>	<b>2021</b>
Charitable activities	<b>11</b>	<b>12</b>
	===	===

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 31<sup>ST</sup> MARCH 2022

### 5. Tangible fixed assets

	Lease Premium	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
As at 1 <sup>st</sup> April 2021	132,099	66,289	198,388
Additions during the year	-	556	556
Disposal during the year	(132,099)	(-)	(132,099)
	-----	-----	-----
<b>Balance as at 31<sup>st</sup> March 2022</b>	<b>-</b>	<b>66,845</b>	<b>66,845</b>
	=====	=====	=====
Accumulated Depreciation			
As at 1 <sup>st</sup> April 2021	132,099	55,942	188,041
Charge for the year	-	2,726	2,726
Disposal during the year	(132,099)	(-)	(132,099)
	-----	-----	-----
<b>Balance as at 31<sup>st</sup> March 2022</b>	<b>-</b>	<b>58,668</b>	<b>58,668</b>
	=====	=====	=====
<b>Net Book Value at 31<sup>st</sup> March 2022</b>	<b>-</b>	<b>8,177</b>	<b>8,177</b>
	=====	=====	=====
Net Book Value at 31 <sup>st</sup> 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
	-----	-----
	<b>128,852</b>	<b>7,316</b>
	=====	=====

### 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
	-----	-----
	<b>15,093</b>	<b>12,613</b>
	=====	=====

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

<b>Year End 2022</b>	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>			
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
	<b>8,177</b>	<b>263,064</b>	<b>271,241</b>
<b>Restricted Funds</b>			
Carers Trust Awards	-	67	67
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
	<b>-</b>	<b>15,145</b>	<b>15,145</b>
	<b>8,177</b>	<b>278,209</b>	<b>286,386</b>

<b>Year End 2021</b>	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>			
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
	<b>10,347</b>	<b>236,334</b>	<b>246,681</b>
<b>Restricted Funds</b>			
Carers Trust Awards	-	67	67
Knowsley Metropolitan Borough Council Wellbeing Grant	-	15,078	15,078
	<b>-</b>	<b>15,145</b>	<b>15,145</b>
	<b>10,347</b>	<b>251,479</b>	<b>261,826</b>

**KNOWSLEY CARERS CENTRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> 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
	-----	-----	-----	-----
	<b>246,681</b>	<b>490,222</b>	<b>(465,662)</b>	<b>271,241</b>
	=====	=====	=====	=====

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
	-----	-----	-----	-----
	<b>240,057</b>	<b>492,032</b>	<b>(485,408)</b>	<b>246,681</b>
	=====	=====	=====	=====

**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 31<sup>ST</sup> 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 31<sup>ST</sup> MARCH 2022**

---

#### **13. Contingent Liabilities**

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

#### **14. Guarantees**

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

	<b>2022</b>	<b>2021</b>
Number of members	10	6
Total guarantees	£10	£6