

KNOWSLEY CARERS CENTRE

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

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

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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.

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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

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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

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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).

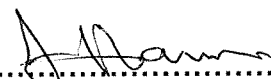
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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
	=====	=====